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1978 ANNUAL REPORT

STATE OF CALIFORNIA

FRANCHISE TAX BOARD

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FRANCHISE TAX BOARD

About the Cover . . .

Selected as the State Bird by the Legislature in 1931, the California Valley Quail (Lophortyx Californica) is found throughout the state.

Colorfully marked with brown, grey, blue, and sporting a januty topknot, the quail nests in brushy areas and uncultivated fields.

Increasing urbanization has diminished suitable nesting areas but the quail's hardiness and adaptability have enabled it to remain a significant part of the California scene.

STATE OF CALIFORNIA

Franchise Tax Board

ANNUAL REPORT

1978 CALENDAR YEAR

Members of the Board

Kenneth Cory, Chairman — Controller
George R. Reilly — *Chairman,* State Board of Equalization
Roy M. Bell — Director of Finance

Martin Huff
Executive Officer

Including Statistics of Income Compiled from 1977 Returns of Individuals and Corporations

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GENERAL FUND REVENUES

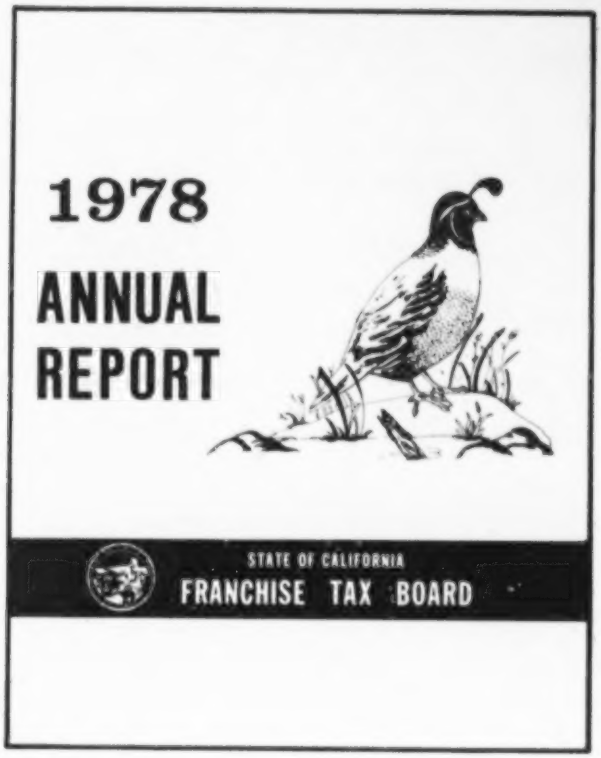
CALENDAR YEAR 1978

GENERAL FUND CALENDAR YEAR COLLECTIONS
Cash Basis *

Franchise Tax Board	*1977*		*1978*		*Percent change from previous year*
	Amount ($millions)	*Percent of Total*	*Amount ($millions)*	*Percent of Total*	
Personal Income Tax	$4,129.6	34.2	$5,070.1	34.7	22.8
Bank and Corporation Taxes	1,843.0	15.3	2,200.0	15.1	19.4
Subtotals	$5,972.6	49.5	$7,270.1	49.8	21.7
Other Revenues					
Retail Sales and Use Taxes	$4,534.1	37.6	$5,527.5	37.9	21.9
Insurance Company Tax	358.3	3.0	419.9	2.9	17.2
Gift and Inheritance Taxes	414.5	3.4	362.8	2.5	−12.5
Cigarette Tax	186.7	1.5	197.1	1.4	5.6
Alcoholic Beverage Excise Taxes	136.6	1.1	138.5	0.9	1.4
Horse Racing Fees	91.9	0.8	95.5	0.7	3.9
Other Revenues Plus Interest on Investments	378.4	3.1	581.7	4.0	53.7
Subtotals	$6,100.5	50.5	$7,323.0	50.2	20.0
Grand Totals	$12,073.1	100.0	$14,593.1	100.0	20.9

* Derived from monthly cash flow statement in State Budget.

Introduction



Revenues from State personal income tax and bank and corporation taxes continued to grow at an accelerated rate during 1978.

Personal income tax collections were up 26 percent to a new high of $4.2 billion while bank and corporation taxes were up 21 percent to record a high of $1.7 billion.

There was an increase in the number of personal income tax returns filed but the 26 percent growth in receipts was principally a result of higher incomes and taxpayer movement into higher tax brackets.

The number of corporation returns filed showed the highest growth rate in 20 years—up nine percent. Corporations reporting net incomes rose 20 percent while net profits climbed 25 percent above the previous year.

Of the 200,000 corporate returns filed, less than one percent reported net incomes above $1 million, but they accounted for 70 percent of total net income and tax assessed.

Multistate and multinational corporations, which do business in California and elsewhere and allocate a portion of their income to California in proportion to the amount of corporate activity in the state, accounted for approximately two-thirds of corporation tax revenues ($1.1 billion of the $1.7 billion total).

Federal Level Activity

The department administrative and legal staff continued to devote significant staff time and effort to counter two attempts at the federal level to limit use of the unitary concept by the individual states.

The proposed treaty between the United States and the United Kingdom which could have led to a prohibition against the application of the unitary concept to most foreign controlled multinationals was voted on by the United States Senate in June. Largely on the basis of the opposition voiced by the states, the Senate refused to ratify the treaty unless the clause dealing with the states' use of the unitary method (Article 94) were reserved. An agreement to reserve Article 94 was reached between the Treasury and the United Kingdom in mid-November, and was incorporated in a Third Protocol. The United States Senate and the British House of Commons will be invited to approve the Amending Protocol.

Senator Charles Mathias of Maryland introduced a bill (S-2173) which would have placed federal limitations on the use of the unitary method by the states. The provisions of this bill represent the most calculated and damaging effort to restrict the states' use of the unitary method yet introduced.

Senate Judiciary Committee hearings on the bill were scheduled at four locations around the country. Without exception, every state which testified at these hearings was opposed to the bill. Department staff testified at the hearing held in San Francisco on December 20, 1978, and submitted a lengthy position paper in opposition to the bill which pointed out its numerous defects.

No action was taken on the Mathias bill by the U. S. Senate or the Judiciary Committee in 1978. It is understood the bill will be revised and reintroduced in 1979.

In June, the United States Supreme Court upheld the use of Iowa's single factor apportionment formula over the opposition of the Multistate Tax Commission and others.

Tax Relief Legislation

Significant amendments to the Personal Income Tax Law were made by the State Legislature. These amendments quadrupled the personal exemption credit on a one-time basis for the 1978 tax year and indexed tax brackets by the California Consumer Price Index change in excess of three percent.

For the 1979 tax year and subsequently, tax brackets will continue to be indexed by the change in the California Consumer Price Index in excess of three percent. Starting in 1979, personal exemption credits, the standard deduction, and special low income credit will be indexed by the full CPI change.

The bill raised the income eligibility limits for senior citizen renters from $5,000 a year to $12,000, increased assistance payments, and extended the homeowners and renter assistance programs to include the disabled and blind.

Legislation was enacted conforming California law to federal law allowing automatic extensions for filing tax returns to individuals if the tax is paid at the time of the request.

The solar energy tax credit was amended to allow builders and developers to pass the credit along to the first purchaser, to define windmills and wind-driven devices as solar energy systems and to require taxpayers to reduce the amount of allowable California credit by the available federal credit.

Homeowner & Renter Assistance

The amount of state assistance paid to California homeowners dropped 10 percent and the number of claims dropped 14 percent as inflation pushed some previously qualified homeowners above the allowable $12,000 household income limit. In 1978, $70 million in assistance was paid to 279,000 claimants for an average payment of $251.

The decline was even greater for renter assistance claimants. There was a 13 percent reduction in claimants and a 23 percent reduction in assistance. In 1978, $5.2 million was paid to 79,000 claimants for an average of $67 per claim.

The situation for renters is expected to change significantly in 1979 as the Legislature increased the allowable household income from $5,000 a year to $12,000.

The third department-administered program to assist senior citizens, Property Tax Postponement, allows qualified homeowners to postpone payment of residential property taxes until the property changes hands.

Intended to provide relief to the older homeowner unable to pay property taxes, the program resulted in only 7,650 claims being filed and 6,050 actually using the State certificates to defer taxes. This was a drop from the first year of the program, which began in 1977.

Solar Energy Tax Credit

The number of solar energy tax credits claimed for 1977, and processed this year, increased almost threefold from the number claimed during the first year of enactment.

Almost 13,500 credits with a value of $7.8 million were claimed on returns filed in 1978, compared with 5,400 credits claimed for a value of $.6 million the previous year.

While, the large increase in value of claims is due partially to a tripling in the number filed, a more significant factor was an increase in the allowable credit from 10 percent to 55 percent of cost. This is a direct credit taken against tax with carry forward provisions.

Public Service Expansion

Faced with increased workload and the requirement to reduce personnel and total expenditures, the department found alternative means of continuing service to the public with particular emphasis on assistance to taxpayers preparing their own returns, senior citizens, and other low income and disadvantaged persons.

Centralized toll-free telephone service was expanded to a statewide system during 1978. This enabled the department to reduce the number of district office personnel providing direct taxpayer assistance and to increase emphasis on the volunteer program.

More than 7,000 volunteers throughout California were trained to provide assistance with the less complex personal income tax returns and with claims for Homeowner and Renter Assistance.

Volunteers in 744 locations assisted 157,300 taxpayers during the personal income tax filing period, January –April. Operating from 638 locations from June through September, volunteers assisted 81,360 homeowners and renters with their claim forms.

In cooperation with the U.S. Internal Revenue Service, the income tax component of the Volunteer Tax Assistance Program (VTAP) is continuing to expand both in geographic area covered and in the number of persons assisted.

Political Reform Act Audits

Under the Political Reform Act, the department is required to audit reports and statements filed with the Secretary of State by lobbyists, candidates, and committees which meet criteria outlined in the law. Detailed written reports of audit findings are approved by the Franchise Tax Board and sent to the Fair Political Practices Commission and Attorney General, who have enforcement responsibility under the Act.

During 1978, the Board adopted audit reports on 558 lobbyists, 181 lobbyist employers, and 988 candidates and committees.

During 1978, the Legislature enacted AB 3667 to permit the Fair Political Practices Commission to make random selection of entities to be audited. This change should have a substantial effect on the Political Reform Audit Division workload. Effective date of the measure is January 1, 1979.

Legislation to transfer the program from the Franchise Tax Board to the Board of Equalization failed to pass. Legislation will be reintroduced in 1979, but will provide for transfer of the program to a new, separate entity.

Disclosure Activities

The Information Practices Act of 1977 was implemented July 1, 1978, with rules of conduct and access adopted by regulation prior to that date.

In September, the department filed its Notices of Systems of Records with the Office of Information Practices as required and department training was completed in October. Almost 1,000 employees were trained.

All offices were inspected for compliance with the safeguard requirements and found in substantial conformity. Noted deficiencies were corrected.

During 1978, the staff had 581 requests for access:

	Received	*Processed*
Governor's Executive Order B-76-22	51	52 *
Information Practices Act of 1977	19	11
Public Records Act	511	511

* Includes carryover from 1977.

Revenue and Cost

The department collected almost $7.3 billion for the General Fund in calendar 1978 at a total operational cost of $59.9 million.

The personal income tax program accounted for $5.1 billion, which represented 34.7 percent of the tax and license revenue of the General Fund. Almost $57 million of that total was produced through net assessments issued by the department's audit program.

The bank and corporation tax program contributed $2.2 billion to the General Fund, or 15.1 percent of the total tax and license revenue. The department's audit program produced nearly 108 million in net assessments.

The following table shows the effectiveness of the audit program in terms of tax change.*

	Personal Income Tax		*Bank and Corporation Tax*	
	Dollars	*Returns*	*Dollars*	*Returns*
Total Tax Change (in $ millions)	108.0		127.0	
Audit Cost (in $ millions)	11.4		10.3	
Tax Change per dollar cost	9.5		12.3	
Cases examined:**				
with increases		1,581,000		153,000
Amount ($ millions)	82.5		117.2	
with decreases		489,000		6,000
Amount ($ millions)	(25.9)		(0.4)	
No change		7,803,000		394,000
Total cases examined		9,873,000		553,000

* Tax change represents net increases plus self-assessed tax abated resulting from departmental audit and filing enforcement activities.

** Returns either desk-audited or field-audited.

Personal Income Tax

Californians filed almost nine million personal income tax returns during 1978 for the 1977 income year. Adjusted gross income rose nearly 15 percent with salaries and wages accounting for 81 percent of the total reported income.

Exceptional gains were reported in a number of income sources. Net sales of capital assets were up 52 percent to $4.6 billion, net business and professional income increased 21 percent to $7.2 billion, while dividends rose 19 percent to $3.2 billion. Interest income was up 15 percent to $6.4 billion and net partnership gains rose 13 percent to $1.8 billion.

Total tax assessed rose from $3.4 billion to $4.2 billion. The 26 percent increase was largely due to higher reported incomes and movement to higher tax brackets. This movement is shown in higher average tax per taxable return, $711 in 1977 versus $622 in 1976.

Withholding

Income taxes were withheld on 80 percent of all returns received in 1978. Declarations of estimated tax are required from all taxpayers with anticipated income tax liability exceeding $100 on income not subject to withholding. Less than eight percent of the returns showed estimate tax payments.

Personal Income Tax
TAX RETURNS FILED
1976 and 1977 Income Years

Filing Status	*1976 Income Year*	*1977 Income Year*	*Change 1976 to 1977*	
			Number	*Percent*
Single				
Taxable	1,737,391	2,050,949	+313,558	+18.0
Nontaxable	1,668,840	1,595,547	−73,293	−4.4
Totals	3,406,231	3,646,496	+240,265	+7.1
Separate				
Taxable	76,474	82,895	+6,421	+8.4
Nontaxable	60,543	51,935	−8,608	−14.2
Totals	137,017	134,830	−2,187	−1.6
Joint				
Taxable	3,314,953	3,490,633	+175,680	+5.3
Nontaxable	1,082,540	963,295	−119,245	−11.0
Totals	4,397,493	4,453,928	+56,435	+1.3
Head of Household				
Taxable	266,623	309,729	+43,106	+16.2
Nontaxable	395,595	428,404	+32,809	+8.3
Totals	662,218	738,133	+75,915	+11.5
Surviving Spouse				
Taxable	6,645	6,017	−628	−9.5
Nontaxable	10,645	10,393	−252	−2.4
Totals	17,290	16,410	−880	−5.1
All Returns				
Taxable	5,402,086	5,940,223	+538,137	+10.0
Nontaxable	3,218,163	3,049,574	−168,589	−5.2
Totals	8,620,249	8,989,797	+369,548	+4.3

Note: See Tables 4A–4F of Personal Income Tax Appendix.

Seventy percent of all returns were overpaid and thus subject to refund or credit against subsequent year taxes. The average overpayment for all returns was $157.

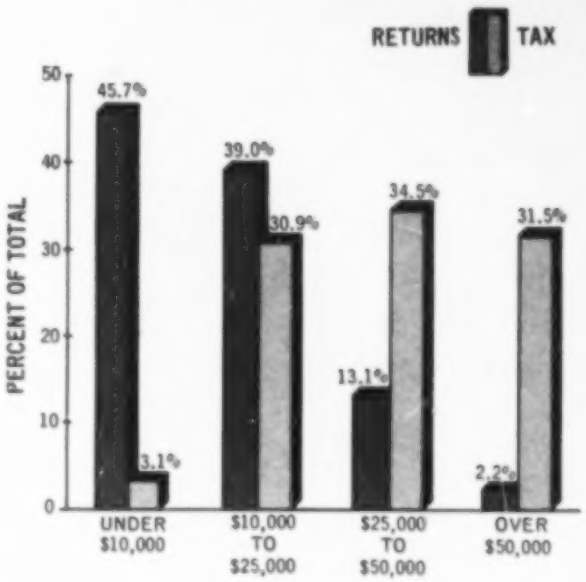
Itemized Deduction Returns

Returns with itemized deductions, as opposed to the standard deduction, accounted for 41 percent of all returns or 3.7 million. The number of itemized deduction returns was virtually unchanged from last year; however, total deductions increased to $20.9 billion, an average of $5,608 per return.

Home mortgage interest continues to be the largest itemized deduction, amounting to $5.9 billion, an average of $2,046 per return. Real estate tax was second highest, $3.5 billion for an average of $1,036. Another major itemized deduction was interest expense (finance charges, interest on personal loans), $2.96 billion for an average of $962.

Continued inflation and rising interest rates during 1977 can be seen in the increases in average itemized deductions on taxable returns over 1976. Real estate taxes were up 19.4 percent, sales tax up 17.6 percent, and medical expenses up 10.8 percent.

ALL RETURNS AND TAX BY INCOME LEVEL



Personal Income Tax
TAXABLE RETURNS
WITH STANDARD AND ITEMIZED DEDUCTIONS
1976 and 1977 Income Years

Adjusted Gross Income Class	*1976 Income Year Returns*	*1977 Income Year Returns*	*Change 1976 to 1977 ** Number	Percent
Standard Deductions				
Less than $5,000	4,446	59,728	+55,282	+1,243.4
$5,000 to 10,000	785,067	915,119	+130,052	+16.6
10,000 to 15,000	762,705	860,079	+97,374	+12.8
15,000 to 20,000	331,838	404,994	+73,156	+22.0
20,000 to 25,000	116,581	168,875	+52,294	+44.9
25,000 and over	73,454	106,299	+32,845	+44.7
Subtotals	2,074,091	2,515,094	+441,003	+21.3
Itemized Deductions				
Less than $5,000	62,713	5,540	−57,173	−91.2
$5,000 to 10,000	212,195	146,761	−65,434	−30.8
10,000 to 15,000	676,903	554,572	−122,331	−18.1
15,000 to 20,000	751,609	756,691	+5,082	+0.7
20,000 to 25,000	624,589	692,388	+67,799	+10.9
25,000 and over	999,986	1,269,177	+269,191	+26.9
Subtotals	3,327,995	3,425,129	+97,134	+2.9
Grand Totals	5,402,086	5,940,223	+538,137	+10.0

* The exceptional increase in standard deduction returns in the less than $5,000 adjusted gross income category is explained by a coding procedure change which applied to nonresident taxpayers who prorated their standard deduction amount.

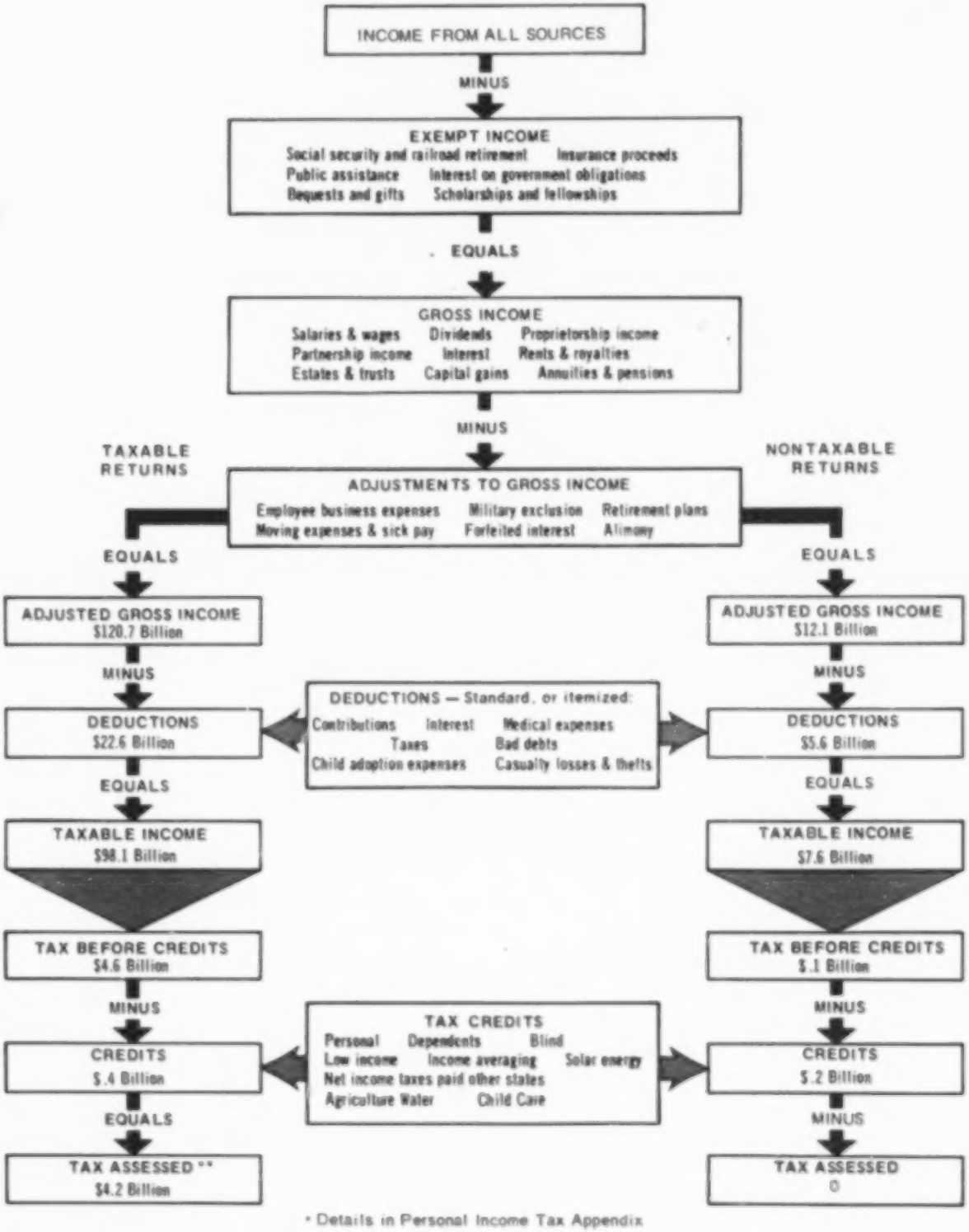
Personal Income Tax
RETURNS FILED AND SELF-ASSESSED TAX
BY ADJUSTED GROSS INCOME CLASS
1976 and 1977 Income Years *

Adjusted Gross Income Class	*1976 Income Year* — *Returns filed* Number	Percent of Total	*Self-assessed Tax* Amount ($millions)	Percent of Total
Less than $5,000	2,341,749	27.2	$1.7	0.1
$5,000 to 10,000	1,890,606	21.9	111.6	3.3
10,000 to 15,000	1,480,595	17.2	308.0	9.2
15,000 to 20,000	1,089,330	12.6	407.8	12.1
20,000 to 25,000	743,170	8.6	427.6	12.7
25,000 and over	1,074,800	12.5	2,102.8	62.6
Totals	8,620,249	100.0	$3,359.5	100.0

Adjusted Gross Income Class	*1977 Income Year* — *Returns Filed* Number	Percent of Total	*Self-assessed tax* Amount ($millions)	Percent of Total
Less than $5,000	2,187,440	24.3	$4.1	0.1
$5,000 to 10,000	1,919,615	21.4	125.3	2.9
10,000 to 15,000	1,468,182	16.3	325.9	7.7
15,000 to 20,000	1,170,439	13.0	464.0	11.0
20,000 to 25,000	863,943	9.6	518.1	12.3
25,000 and over	1,380,178	15.4	2,787.2	66.0
Totals	8,989,797	100.0	$4,224.6	100.0

* Includes preference tax amounts and the 2.5 percent penalty on premature IRA distributions. Excludes returns of estates and trusts.
Note: See Tables 2 and 3 of the Personal Income Tax Appendix.

COMPONENTS OF INCOME AND TAX*



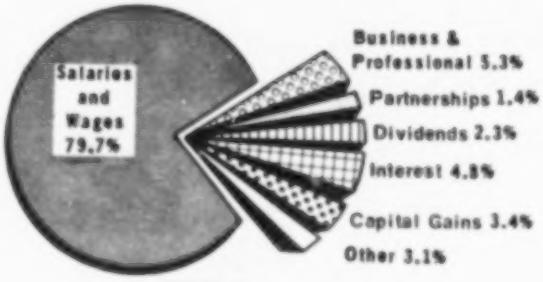
* Details in Personal Income Tax Appendix

** Includes preference tax

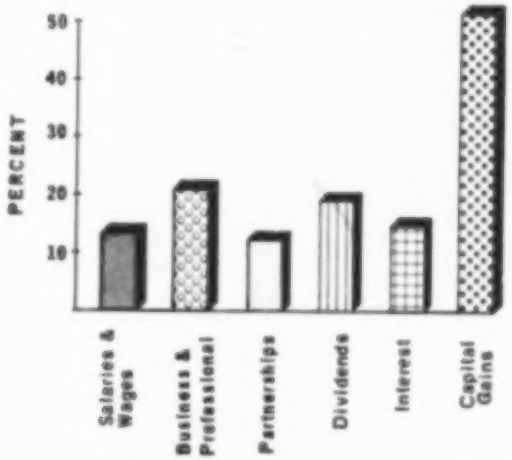
Taxable Income

Taxable income is the amount of income subject to tax after reducing adjusted gross income by itemized deductible personal expenses, such as interest payments, certain taxes, medical expenses, contributions, etc., or by the standard deduction. Aggregate adjusted gross income of $132.8 billion was reduced to $105.8 billion taxable income by $7.3 billion of standard deductions and $20.9 billion of itemized deductions. The deductions are greater than the difference between adjusted gross income and taxable income because some returns reported negative adjusted gross income due to business losses exceeding other income. In those cases, taxable income was not given a negative value.

ADJUSTED GROSS INCOME COMPONENTS



SOURCE OF INCOME



PERCENTAGE CHANGE FROM 1976

20-Year Pattern of Self-Assessed Personal Income Taxes as a Percentage of Personal Income 1958–1977

Income Year	*California Personal Income (millions)*	*Self-Assessed Tax (millions)*	*Individual Taxes as a Percent of Personal Income*
1958	$37,400	$148	0.40
1959	41,000	251	0.61
1960	43,000	256	0.60
1961	45,600	291	0.64
1962	49,200	304	0.62
1963	52,300	338	0.65
1964	56,100	392	0.70
1965	60,000	433	0.72
1966	65,000	479	0.74
1967	70,200	948	1.35
1968	76,900	1,061	1.39
1969	83,400	1,099	1.31
1970	88,900	1,212	1.36
1971	94,100	1,133	1.20
1972	102,100	1,691	1.66
1973	113,746	1,537	1.35
1974	126,118	2,360	1.87
1975	139,337	2,759	1.98
1976	154,005	3,360	2.18
1977	173,170	4,225	2.44

Personal Income Tax RETURNS REPORTING SPECIFIC SOURCES OF INCOME AND LOSS 1976 and 1977 Income Years *

Source of Income	*1976 Income Year Returns*	*1977 Income Year*		*Percent Change 1976 to 1977*
		Number of Returns	*Frequency of Reporting (% of all Returns)*	
Salaries and wages	7,416,510	7,825,059	87.0	+5.5
Dividends	1,422,594	1,403,140	15.6	-1.4
Interest	4,326,356	4,544,954	50.6	+5.1
Annuities and pensions	641,644	633,902	7.1	-1.2
Sale of capital assets	1,006,601	1,044,817	11.6	+3.8
Net gains taken into account	642,138	695,972	7.7	+8.4
Net losses taken into account	364,463	348,845	3.9	-4.3
Rents and royalties	874,279	927,904	10.3	+6.1
Net income	379,304	396,078	4.4	+4.4
Net loss	494,975	531,826	3.9	+7.4
Business or profession	952,868	998,973	11.1	+4.8
Net profit	655,181	691,569	7.7	+5.6
Net loss	297,687	307,404	3.4	+3.3
Partnership	398,902	428,434	4.8	+7.4
Net profit	207,947	221,464	2.5	+6.5
Net loss	190,955	206,970	2.3	+8.4
Farm	112,948	106,054	1.2	-6.1
Net profit	33,900	32,248	0.4	-4.9
Net loss	79,048	73,806	0.8	-6.6
Miscellaneous	282,671	252,786	2.8	-10.6
Net profit	269,788	234,227	2.6	-13.2
Net loss	12,883	18,559	0.2	+44.1
Total returns filed	8,620,249	8,989,797		+4.3

* Excludes returns of estates and trusts.

Personal Income Tax
SOURCES OF REPORTED ADJUSTED GROSS INCOME
1976 and 1977 Income Years *

Source of Income	1976 Income Year Amount ($ millions)	1977 Income Year Amount ($ millions)	1977 Income Year Percent of Total Income	Percent Change 1976 to 1977
Salaries and wages	$94,692.9	$107,732.4	79.7	+13.8
Dividends	2,654.9	3,163.8	2.3	+19.2
Interest	5,379.4	6,409.9	4.8	+14.9
Annuities and pensions	3,108.2	3,290.1	2.4	+5.9
Net sales of capital assets [1]	3,024.0	4,589.9	3.4	+51.8
Net business and professional gains [2]	5,923.6	7,161.2	5.3	+20.9
Net partnership gains [2]	1,616.6	1,815.7	1.4	+12.3
Other income	947.3	950.5	0.7	+0.3
Total income	$117,546.9	$135,113.5	100.0	+14.9
Total of adjustments to income	1,941.6	2,332.9		+20.2
Total adjusted gross income	$115,605.3	$132,780.6		+14.9

* Excludes income of estates and trusts.
[1] Represents that portion includible in adjusted gross income after applying percentages to gains and losses. Resulting net losses can reduce ordinary income up to $1,000 with the balance carried forward.
[2] Aggregate gains minus aggregate losses.

Personal Income Tax
ITEMIZED DEDUCTIONS ON TAXABLE RETURNS
1976 and 1977 Income Years

Type of Deduction	1976 Income Year Amount ($ millions)	1977 Income Year Number of Returns	1977 Income Year Amount ($ millions)	1977 Income Year Percent Change
Medical	*$1,394.0*	*2,421,900*	*$1,543.6*	*+10.7*
Taxes, Total	*4,632.4*	*3,419,261*	*5,430.9*	*+17.2*
Real Estate	2,689.1	3,087,161	3,210.8	+19.4
Gasoline	374.9	3,295,955	398.9	+6.4
Sales	1,276.3	3,386,392	1,501.2	+17.6
Auto License	231.8	3,081,278	258.1	+11.3
Other	60.3	229,743	61.9	+2.7
Contributions, Total	*1,862.1*	*3,234,173*	*2,076.6*	*+11.5*
Cash and Prior Years	1,716.0	3,208,495	2,058.9	+20.0
Other Than Cash	355.9	1,271,725	415.1	+16.6
Contribution Carry-forward	−209.8	23,457	−397.4	+89.4
Political Contributions	*15.3*	*151,081*	*12.9*	*−15.7*
Interest, Total	*6,590.0*	*3,187,267*	*8,207.2*	*+24.5*
Mortgage	4,423.4	2,677,543	5,473.5	+23.7
Installment and Other	2,166.6	2,861,624	2,733.7	+26.2
Other Deductions *	*1,897.4*	*3,342,733*	*1,898.5*	*+0.1*
Totals	*$16,391.2*	*3,425,129*	*$19,169.7*	*+16.9*

* Includes deductions for child adoption, casualty and theft losses, and employment education expenses.

Tax Credits

California grants personal and dependent tax credits rather than exemptions (deductions) as under Federal tax law. Tax credits provide the same absolute tax benefit to all, whereas deductions are worth more to wealthier taxpayers who face higher tax rates. Personal credits of $350.6 million ($25 for single persons, $50 for married and heads of household) and dependent credits of $57.1 million ($8 for each dependent) were deducted on 1977 tax returns. An additional $64 thousand ($8 for each legally blind taxpayer) was deducted on returns for the blind.

The special low income tax credit eliminated personal income tax for 957,000 taxpayers and saved them $22.7 million in taxes. An additional 43,000 taxpayers received $1.4 million in reduced taxes.

The renters credit program began with the 1973 income year to provide a benefit similar to the property tax exemption allowed homeowners. The credit is refundable in that it does not depend on the existence of a tax liability. Any amount remaining after reducing the tax liability to zero is refunded to the taxpayer. Just over 3.6 million 1977 returns claimed the renters credit for $132.4 million in relief.

A limited tax credit was allowed, beginning with the 1976 income year, for the cost of installed solar energy devices. Scheduled to expire on January 1, 1981, the credit was the lesser of 10 percent of cost or

Personal Income Tax
SOLAR ENERGY CREDIT
1976 and 1977 Income Years *

Adjusted Gross Income Class	1976 Income Year Number of Returns	1976 Income Year Value of Credit	1976 Income Year Average Credit	1977 Income Year Number of Returns	1977 Income Year Value of Credit	1977 Income Year Average Credit
Below $10,000	650	$9,050	$14	300	$42,975	$143
$10,000–20,000	1,000	138,250	138	1,975	466,350	236
20,000–30,000	2,125	243,200	114	4,275	1,858,300	435
30,000–40,000	900	95,850	106	3,125	1,824,075	584
40,000–50,000	225	28,125	125	1,450	1,152,225	795
50,000 and over	534	119,118	223	2,337	2,411,925	1,032
Totals	5,434	$633,593	$117	13,462	$7,755,850	$576

* For the first year, 1976, the credit was the lesser of 10 percent of the cost or $1,000; it was enlarged effective in 1977 to 55 percent of the cost, not exceeding $3,000, for single-family homes and on other property the greater of $3,000 or 25 percent of the cost.

$1,000 and was available to corporations as well. The solar credit was substantially revised in 1977. For single-family homes, the credit is 55 percent of cost with a maximum of $3,000. For other properties, where cost does not exceed $12,000, the credit is the same as for single-family homes; where cost exceeds $12,000, the credit is 25 percent of cost.

The solar energy credit is allowed against the "net tax". If the credit exceeds the "net tax", the unused portion may be carried over to succeeding years until the entire credit is used. In 1977, approximately 13,500 returns claimed the solar credit amounting to $7.8 million for an average of $576. The 1977 income year credit carryover is $2.7 million.

Preference Income Tax

Preference income is composed of certain items which afford the taxpayer preferential treatment in terms of reducing the amount of income subject to the regular income tax. Following the lead of the Federal Tax Reform Act of 1969, California enacted a preference income tax provision separate and in addition to the regular personal income tax to limit the tax benefit of preference items in the law.

The original tax rate was a flat 2.5 percent on preference income with a $30,000 exclusion. This was replaced, effective for the 1975 income year, by a more progressive schedule related to the amount of preference income and filing status. The exemption was reduced to $4,000 for single persons and $8,000 for others, and a sliding scale of tax rates ranging from 0.5 percent (half the regular income tax rates) was applied. Tax preference items subject to the special tax include: (1) accelerated depreciation on property in excess of straight-line, (2) percentage depletion claimed in excess of the adjusted basis of mineral and timber producing property, (3) "paper profit" upon exercise of stock options (representing benefit in purchasing stock at option price rather than higher prevailing price), and (4) that portion of capital gain income not taxed under the regular income tax (excluding gain on sale of an owner-occupied dwelling, effective in 1976).

There continues to be a substantial growth in the number of returns showing preference tax, 100,000 in 1977 versus 60,000 for 1976. There was 69 percent growth in preference tax paid, $76 million for 1977 as compared to $45 million for 1976.

Income Averaging

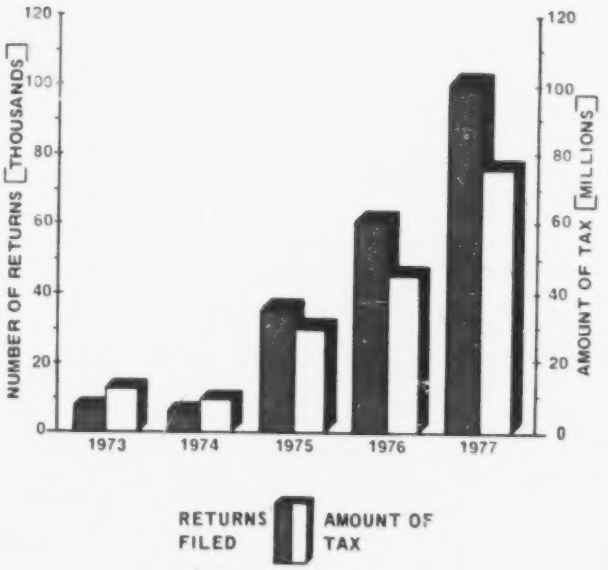
Since 1964, California law has permitted "averaging" of income to provide tax relief for taxpayers whose income fluctuates dramatically from year to year. Generally, a taxpayer will obtain a tax benefit from averaging when his income for the taxable year is substantially more than one-third greater than his average income for the four preceding years.

Returns with income averaging have been rising at an average of 26 percent since 1968. Two reasons for this rapid growth may be increased awareness of the income averaging tax advantage and accelerated income growth due to inflation.

High Income Tax Returns

Section 19289.5 of the Revenue and Taxation Code requires annual publication of a report on high income Californians, including those who pay no taxes

PERSONAL INCOME TAX
RETURNS WITH PREFERENCE TAX
1973 – 1977 INCOME YEARS



Personal Income Tax
INCOME AVERAGING
10-YEAR COMPARISON BY INCOME YEARS
1968–1977 Income Years

Income Year	*Number of Returns*	*Total Tax Savings*	*Average Savings*	*Percent Change in Number of Returns*
1968	44,845	$7,320,304	$168	–
1969	53,816	7,638,808	142	+20.0
1970	66,613	9,057,238	136	+23.8
1971	82,994	12,134,898	146	+24.6
1972	108,000	19,014,246	176	+30.1
1973	124,559	26,669,303	214	+15.3
1974	175,698	30,906,613	176	+41.1
1975	208,358	32,648,734	157	+18.6
1976	275,253	46,645,304	169	+32.1
1977	355,858	70,691,129	199	+29.3

and the relative importance of various tax provisions in permitting persons to escape taxation.

The data upon which this report is based are from a stratified random sample of 1977 personal income tax returns as originally filed. The sample includes 100 percent of those taxpayers with adjusted gross incomes of $200,000 or more. Changes made to these returns since they were filed or which are likely to be made as a result of amendment or audit, are not reflected in the accompanying tables.

The descriptive tables in the statistical appendix are based on four measures of income:

1. Adjusted gross income has been widely used in the past and includes most sources of gross income reduced by certain adjustments and exclusions.

2. Expanded income is a refinement of adjusted gross income which includes sheltered capital gains and other "tax preference items" and excludes personal investment expenses to the extent they do not exceed investment income.

   (As a proxy for "personal investment expenses", we have followed the method of the Federal report and used interest deduction excluding home mortgage interest. This approach misses the investment expenses on some returns which are included in "miscellaneous deductions". However, it is the best that can be done with current data. Investment income was assumed to equal the sum of dividend, interest, capital gain, and other preference income.)

3. Adjusted gross income plus tax preference income.

4. Adjusted gross income less investment expenses.

The last two income concepts are provided to illustrate the separate effects of each factor in expanded income.

In 1977, there were 9,914 California State income tax returns reporting expanded incomes of $200,000 or more. Within this income concept, two returns paid no income tax and two other high income returns paid taxes of less than $1,000. The table of Taxes Paid by High Income Individuals can be found in the Statistical Appendix.

Most high income returns paid significant amounts of state income taxes. The 9,912 taxable returns paid $340.8 million in taxes, for an average tax of $34,000. Of these taxable returns, 99.6 percent paid at least $6,000.

As indicated above, returns showing incomes of $200,000 or more paid an average of $34,000 in state income taxes for 1977. Average income for this group was almost $422,000 and the average tax rate was 8.1 percent.

One-third of the 1977 high income returns paid little or no California income tax because of credits for income taxes paid to another state. California has reciprocity agreements with 34 other states to eliminate double taxation. California law limits the credit to the amount actually paid to the other state on income also reportable in California.

The second most important item allowing high income individuals to pay little or no tax was miscellaneous deductions, the most important factor on another one-third of the returns. This item generally represented employee business expenses, consulting fees, and legal fees associated with income production and collection and accounting expenses associated with tax return preparation.

Other major factors were deductions for casualty losses and personal interest expenses. Casualty losses are personal casualty and theft losses not compensated for by insurance. A casualty is defined as a complete or partial destruction of property resulting from an identifiable event of an unexpected, or unusual nature.

Together, these four items accounted for over 90 percent of high income returns which paid little or no tax.

Bank and Corporation Taxes

The number of corporations filing returns for calendar year 1977 and other accounting periods ending in 1977 exceeded 200,000. Compared to 1976, this represented about 16,000 additional returns and a 9 percent annual growth, the largest annual growth rate over the past 20 years. Self-assessed taxes were up from $1.4 billion in 1976 to $1.7 billion to register a 21 percent annual growth.

Corporations subject to the bank and corporation franchise tax reported $17.8 billion in State net income for 1977, 20 percent higher than the 1976 total of $14.8 billion. Net profits for all corporations (net income less net losses) recorded a 25 percent rise, from $11.9 billion in 1976 to $14.9 billion in 1977.

Corporations organized and operating within California and out-of-state corporations doing business in California pay a franchise tax; while other corporations deriving income from California sources but not sufficiently present to be classified as "doing business" in California pay the corporation income tax.

The tax is applied against net income earned in or allocable to California. The rate is 9 percent for nonfinancial corporations and a somewhat higher rate for financial corporations.

For multistate corporations with unitary business operations in the state, the standard apportionment formula is the arithmetic average of three ratios: the ratio of California sales to total unitary sales worldwide, the ratio of California payrolls to total payroll, and the ratio of California property to total property.

Taxation of Corporations

A corporation, though owned and controlled by individuals, is a separate entity for tax purposes. Expenses incurred in the course of doing business which are attributable to California operations are deductible in determining State net income.

While this tax base is similar in concept to taxable income under the Personal Income Tax Law, there are three basic differences in deriving and taxing this income:

1. Deductions allowed corporations are directly business-related while itemized deductions for individuals are personal in nature and do not necessarily represent the costs of earning the income.

2. Corporations are not granted deductions or credits comparable to the personal exemptions and credits given individuals under both California and Federal tax provisions.

3. The tax rate against general corporations is a flat 9 percent with a $200 minimum, whereas personal

income tax rates are progressive ranging from 1 to 11 percent of taxable income.

Bank and corporation franchise tax returns are classified by industry in tables included in the Bank and Corporation Tax Appendix. All franchise tax returns filed for income years ended January 31, 1977, through December 31, 1977, were tabulated.

Corporations subject to the franchise tax are required to pay their tax on a current basis for the privilege of exercising their franchise to do business in California. They file declarations of estimated tax and pay the estimated tax in equal installments quarterly during the income year. These payments are due on the fifteenth day of the fourth, sixth, ninth, and twelfth months of the income year, with at least the $200 minimum tax payment due with the first installment.

Certain incorporated organizations are exempt from the corporate tax. These exempt corporations are organized and operated for nonprofit purposes under specific sections of the law.

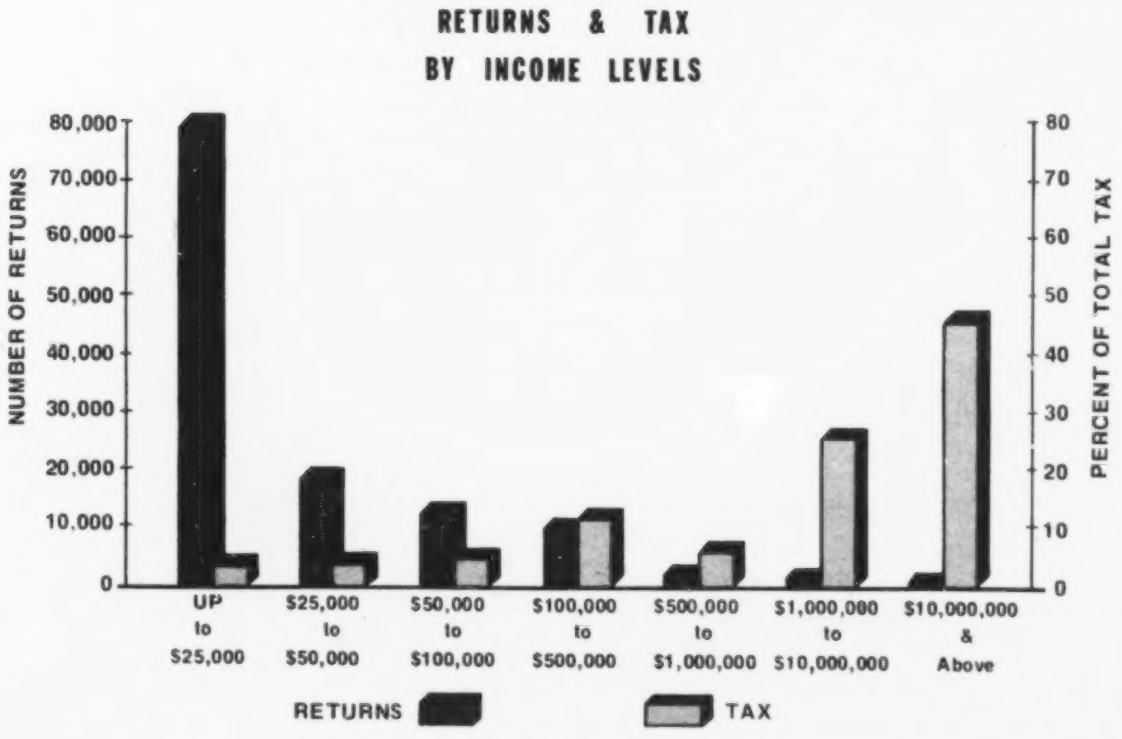
Bank and Corporation Tax Rate

National and State banks are exempt from local taxes on personal property and certain license fees. However, a special add-on tax against their net income is imposed by the State in order to balance the tax burden between nonfinancial and financial corporations. Savings and loan associations and "other financials" are grouped with banks and are subject to the bank tax rate. These savings and loan corporations and other nonbank financials receive an offset against the bank tax for local taxes which banks are exempt from paying. The bank tax rate cannot exceed four percent and is added to the nine percent general rate.

The bank tax rate is calculated each year, based on the ratio of the personal property taxes paid by nonfinancial corporations and nonpublic utility corporations to their respective State net incomes. For the 1977 income year, the computed bank tax rate was 3.425 percent, which is 0.347 percentage points lower than the rate for 1976.

Tax Returns Filed

Table 2 of the Bank and Corporation Tax Appendix shows a total of 200,393 corporations returns filed for 1977. About 62 percent of these corporations had taxable State net incomes totaling $17.8 billion with an aggregate self-assessed franchise tax of $1.7 billion. A total of 57,949 corporations, 3,700 more than in 1976, reported State net loses amounting to $2,889 million, $2 million less than reported for 1976. Corporations registering no State net income or loss totaled 18,269,



a gain of 11 percent from 1976. These last two groups amassed a combined total of $15.5 million in tax assessments, which represents the $200 minimum franchise tax.

Corporations reporting $1 million or more in State net income accounted for less than one percent of all returns filed but more than 70 percent of total State net income and total taxes assessed. These figures indicate the degree of concentration of corporate income among few corporations. On the other hand, corporations with less than $50,000 in State net income include nearly half of the total returns filed but only seven percent of total State net income and taxes assessed.

Table 7 of the Bank and Corporation Appendix provides statistics on corporations subject to the corporation income tax. These corporations pay the same rate as general corporations, nine percent, but are not liable for the minimum tax of $200. The returns filed add up to 3,191 for a total State net income of $91.5 million and a total tax assessed equal to $8.2 million.

Bank and Corporation Taxes
CORPORATE RETURNS BY STATE NET INCOME REPORTED
1977 Income Year

State Net Income Class	Corporations		State Net Income	
	Number	Percent of Total	Amount (Thousands)	Percent of Total
Less than $5,000	40,379	32.5	$76,528	0.4
$5,000 to 25,000	38,946	31.4	503,710	2.8
25,000 to 50,000	18,848	15.2	686,535	3.9
50,000 to 100,000	12,565	10.1	838,378	4.7
100,000 to 1,000,000	11,493	9.3	3,177,717	17.8
1,000,000 and over	1,942	1.5	12,547,543	70.4
Total	124,173	100.0	$17,830,411	100.0

Allocating Corporations

Corporations doing business in California and elsewhere which can be classified as "unitary" (affiliated with each other in any number of ways, such as through common ownership, operational interdependencies, centralized purchasing, financing, managing, etc.) are required to allocate their income to California based on the three-factor formula of sales, property, and payroll, California versus worldwide. These allocating corporations are responsible for an estimated two-thirds of the total corporation tax base which for the 1977 income year would represent $1.1 billion of the total $1.7 billion in taxes assessed.

Bank and Corporation Taxes
PROFESSIONAL CORPORATION TAX RETURNS FILED
Income Years 1972 to 1977

Type of Corporation	Income Year					
	1972	1973	1974	1975	1976	1977
Medical and Dental	*4,916*	*6,220*	*7,589*	*8,745*	*9,898*	*11,799*
Net Income	3,514	4,605	5,757	6,743	7,786	9,148
Net Loss	1,002	1,274	1,524	1,749	1,795	2,264
Inactive	400	341	308	253	317	387
Attorney	*597*	*814*	*1,089*	*1,338*	*1,536*	*1,817*
Net Income	439	607	801	978	1,135	1,332
Net Loss	121	172	246	328	359	424
Inactive	37	35	42	32	42	61
Other *	*150*	*229*	*368*	*430*	*481*	*643*
Net Income	105	163	266	321	371	481
Net Loss	33	53	89	99	98	134
Inactive	12	13	13	10	12	28
Totals	*5,663*	*7,263*	*9,046*	*10,513*	*11,915*	*14,259*

* Includes Physical Therapists (non-medical), Psychologists, Certified Public Accountants, Court Reporters, Social Workers and other miscellaneous Professional Corporations.

Professional Corporations

The Moscone-Knox Professional Corporation Act of 1968 permitted physicians, lawyers, and dentists to form corporations in California. Subsequent amendments extended the coverage to psychologists, physical therapists, accountants, optometrists, and other licensed professional groups.

Since 1968, the rapid growth of professional corporations became profound. In 1969, one year after the passage of the Moscone-Knox bill, there were 394 such corporations. From 1972 to 1977, the number of professional corporations has sustained an average annual growth rate of 20 percent. Advantageous corporate features include limited liability, continuity of life and tax deductions for the cost of insurance plans and contributions to pension plans and profit-sharing funds.

Based on the professional corporations returns filed, about 83 percent are medical and dental corporations, 13 percent are professional law corporations, and four percent belong to all other professional groups.

Corporation Solar Energy Tax Credit

Since 1976 California law allowed a tax credit for the cost of solar energy systems. The provisions for this tax credit apply to individuals as well as corporations, except towards the minimum franchise tax or any preference tax liability. In addition, any unused tax credit is allowed as a carryover to future years.

For the 1977 income year, 36 corporations claimed solar energy tax credits amounting to $86,787 with an amount equal to $14,370 as tax credit carryovers.

Corporations by Major Industrial Groups

From a total of 200,393 returns filed in 1977, the services industry accounted for 29 percent and the trade industry, 27 percent. Manufacturing accounted for 13 percent of returns filed but registered the largest share of tax and profits among the nine industrial groupings—34 percent of the total tax assessed and 37 percent of the total net profits. Finance, insurance, and real estate accounted for 17 percent of all the returns, 18 percent of the total net profit and 23 percent of the total tax assessed. Trade contributed 20 percent of the total tax assessed while services and public utilities each had seven percent. Construction recorded eight percent of the total filers and reported four percent of total net profits and total tax assessed. Mining accounted for less than one percent of the total returns but accounted for seven percent in total net profits and six percent in total tax assessed. Agriculture, forestry, and fishery had three percent of the total returns, one percent of the total net profits and two percent of the total tax assessed.

Bank and Corporation Taxes
NET INCOME OF MAJOR INDUSTRIAL GROUPS
1976 and 1977 Income Years

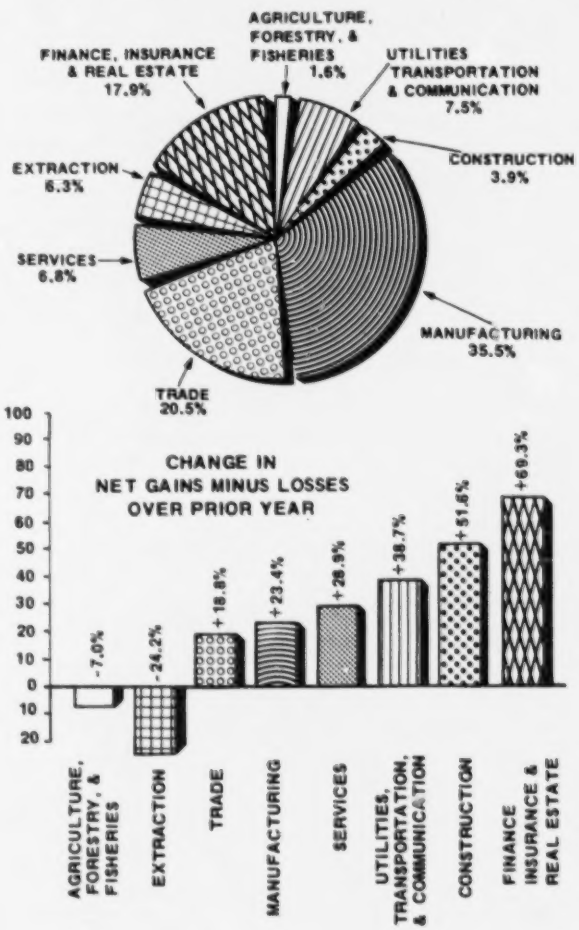
Major Industrial Group	1976 Income Year	1977 Income Year		
	Net Income ($ Millions)	Net Income ($ Millions)	Percent of Total Net Income	Percent Change
Agriculture, Forestry & Fishery	$163.7	$154.1	1.0	−7.0
Petroleum and Natural Gas	1,269.1	953.2	6.4	−24.9
Mining	13.2	18.4	0.1	+39.4
Construction	368.3	558.4	3.7	+51.6
Manufacturing	4,440.3	5,481.0	36.7	+23.4
Services	548.5	706.8	4.7	+28.9
Trade	2,589.0	3,075.4	20.6	+18.8
Finance, Insurance & Real Estate	1,621.9	2,745.4	18.4	+69.3
Public Utilities, Transportation and Communication	899.9	1,247.9	8.4	38.7
Totals	$11,915.9	$14,940.6	100.0	+25.4

NOTE: See Table 4 in Bank and Corporation Taxes Appendix

Net Income

Total corporation net profits (aggregate net incomes less net losses) exhibited a substantial increase from $11.9 billion in 1976, up by 25 percent in 1977 to $14.9 billion. Seven of the nine major industrial classifications had increased total net incomes. Finance, insurance, and real estate corporations rose by 69 percent followed by construction with a 52 percent growth. Both mining and public utilities transportation and communications expanded 39 percent. The petroleum and natural gas classification, and agriculture,

CORPORATE NET PROFITS
BY MAJOR INDUSTRIAL GROUPS



forestry, and fisheries groups reported less total net income compared to 1976.

The manufacturing sector continues to dominate, reporting more than one-third of the total net income. Trade and finance, insurance, and real estate each account for one-fifth of the total net income while public utilities, transportation, and communication reported eight percent, and petroleum and natural gas reported six percent of total net income.

Tax on Preference Income

Both the Personal Income Tax and Bank and Corporation Tax Laws were amended in 1971 to impose a 2.5 percent tax on tax preference income, effective for income years beginning after December 31, 1970. Under the Bank and Corporation Tax Law, prefer-

ence income relates to certain excess business deductions.

Preference income from three sources is subject to the tax:

- Accelerated depreciation of real property, to the extent it exceeds depreciation allowable for the year under the straight-line method.
- Excess deductions for bad debt reserves consisting of additions to reserves for bad debts in excess of loss experience.
- Percentage depletion in excess of the adjusted cost (before depletion) of the resource-producing property at the end of the year.

Before application of the preference tax rate, preference income is reduced by a $30,000 exclusion and any net losses incurred for the year. The exclusion is allowed for each member of an affiliated group of controlled corporations if they are actively doing business in the state. For 1977, a total of $112 million in net preference income was subject to taxation and $2.8 million was paid as preference tax, down by 40 percent from 1976.

Bank and Corporation Taxes

TAX ON PREFERENCE INCOME BY MAJOR INDUSTRIAL GROUPS

1976 and 1977 Income Years

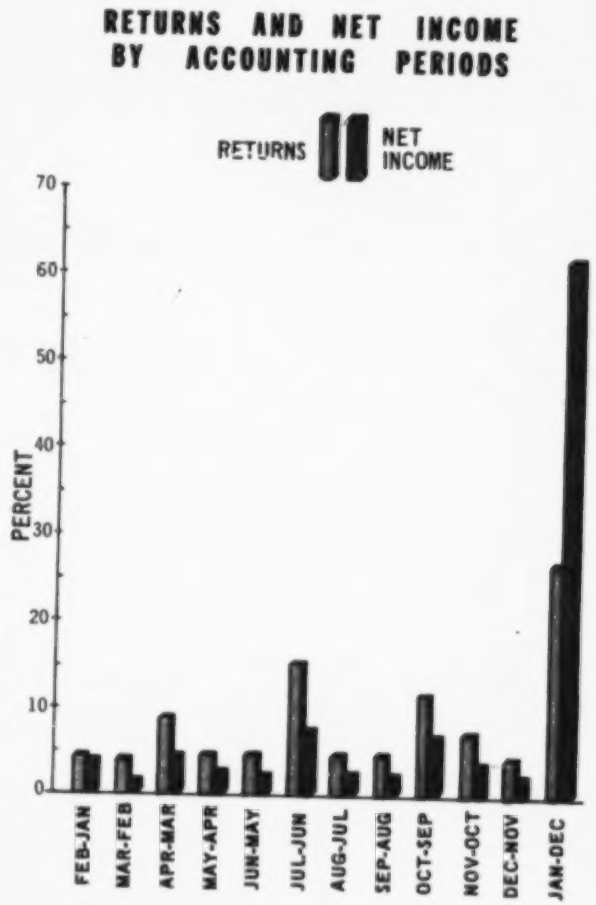
Major Industrial Group	*1976 Income Year*	*1977 Income Year*		
	*Net Preference Income Subject to Taxation * ($ Millions)*	*Net Preference Income Subject to Taxation * ($ Millions)*	*Percent of Total*	*Preference Tax Paid ($ Thousands)*
Agriculture, Forestry & Fishery	$1.6	$3.7	3.3	$92
Mining	30.4	19.7	17.6	493
Construction	6.1	21.3	19.0	533
Manufacturing	54.3	30.0	26.8	750
Services	4.2	3.2	2.9	80
Trade	5.0	5.6	5.0	140
Finance, Insurance & Real Estate	82.8	22.0	19.7	550
Public Utilities	4.6	6.4	5.7	160
Totals	$189.0	$112.0	100.0	$2,800

* Total Preference Income Less Exclusion and Any Net Operating Losses.

Despite the overall decline in the amount of preference tax paid, construction showed a 248 percent annual growth. Three other sectors exhibited increased preference tax paid; namely, mining and petroleum and natural gas, trade and public utilities, transportation and communications. Finance, insurance, and real estate decreased by 73 percent and manufacturing dropped by 46 percent.

Accounting Period Distribution

Corporations with net incomes reporting on a calendar year accounting basis totaled 33,155, or 27 percent, of total returns with net incomes. These corporations registered 62 percent of total net income and 63 percent of the total tax assessed.



Senior Citizens Assistance

The 1978 Senior Citizens Property Tax Assistance Program filing period marks the end of the eleventh year of assistance to senior citizen homeowners and the second year of assistance to senior citizen renters. In 1968, 57,000 claimants with incomes not exceeding $3,350 were reimbursed an average of $136, approximately 50 percent of the average property tax paid. For 1978, the program had 279,000 homeowner claimants with incomes not exceeding $12,000 receiving $251 average assistance, 39 percent of the average property tax paid. Total assistance over this period has grown from $7.8 million in 1968 to $70.2 million in 1978, principally as a result of legislative changes which have expanded relief.

In the 1978 process year, 78,672 renter claimants with household incomes not exceeding $5,000 received $5.2 million in total assistance for an average of $67. This represents a 13 percent reduction in renter claimants and 22.5 percent drop in total assistance over 1977. Inflation accounts for such reductions as more renters exceeded the $5,000 maximum income level for relief. Legislation enacted in August 1978 (AB 3802, Kapiloff), however, increases the allowable household income limit to $12,000 and makes other changes which will begin with 1979 claims.

Homeowners

Assistance for homeowners in 1978 decreased from the prior year, $77.8 million to $70.2 million, or 9.8 percent. Claimants dropped 14.3 percent from 325,667 in 1977 to 279,090. The average amount of assistance, however, went up slightly, from $239 to $251, or five percent. The reduction in claimants in just one year's time can once again be explained by inflation in shifting senior citizens to higher income levels. This results in smaller relief percentages on the property tax or perhaps forcing them out of the program altogether.

Senior Citizens Homeowners' Property Tax Assistance
CLAIMANTS, AVERAGE PROPERTY TAX, AND AMOUNT OF ASSISTANCE
BY HOUSEHOLD INCOME CLASS
1978 Calendar Year

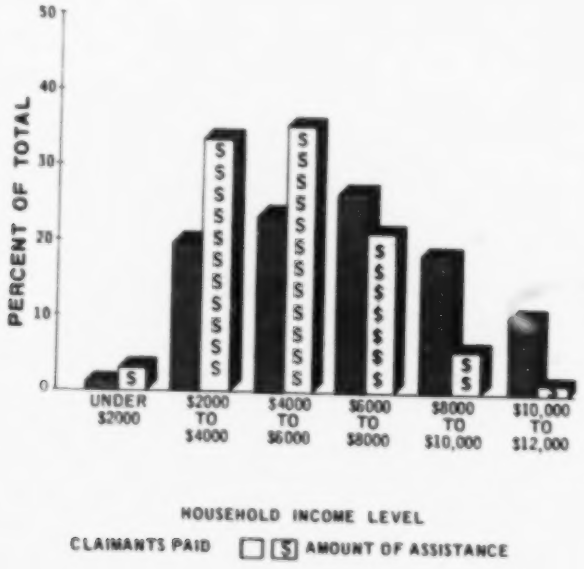
Household Income Class	*Number of Claimants*	*Average Property Tax Paid*	*Average Amount of Assistance*	*Percent of Property Tax Reimbursed*
Less than $1,000	801	$1,024	$584	57.0
$1,000 to 2,000	2,708	628	467	74.4
2,000 to 3,000	10,997	590	461	79.5
3,000 to 4,000	43,730	526	417	79.2
4,000 to 5,000	31,789	612	418	68.3
5,000 to 6,000	32,803	636	352	55.3
6,000 to 7,000	39,820	625	241	38.6
7,000 to 8,000	34,005	664	161	24.2
8,000 to 9,000	28,816	701	96	13.8
9,000 to 10,000	23,935	736	57	7.7
10,000 to 11,000	18,287	759	43	5.6
11,000 to 12,000	11,399	802	31	3.9
Totals	279,090	$647	$251	38.9

Senior Citizens Property Tax Assistance
CLAIMANTS PAID BY AMOUNT OF HOUSEHOLD INCOME
1977 and 1978 Calendar Years

Household Income Class	1977 Number of Claimants	1978* Number of Claimants	1978* Percent of Total	Percent Change 1977 to 1978
Less than $2,000	5,806	3,509	1.3	−39.6
$2,000 to 3,000	17,232	10,997	3.9	−36.2
3,000 to 4,000	52,925	43,730	15.7	−17.4
4,000 to 5,000	36,689	31,789	11.4	−13.4
5,000 to 6,000	39,833	32,803	11.7	−17.6
6,000 to 7,000	46,429	39,820	14.3	−14.2
7,000 to 8,000	37,301	34,005	12.2	−8.8
8,000 to 9,000	32,069	28,816	10.3	−10.1
9,000 to 10,000	25,897	23,935	8.6	−7.6
10,000 to 11,000	19,692	18,287	6.5	−7.1
11,000 to 12,000	11,794	11,399	4.1	−3.3
Totals	325,667	279,090	100.0	−14.3

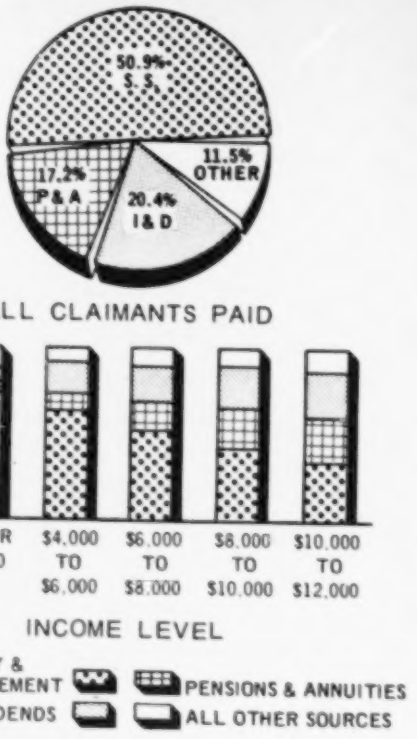
The graduated scale of relief is inversely related to income and can be seen in the table on property tax reimbursed by household income class. The higher percentages of assistance relative to property tax are concentrated in the lower household income classes.

PROPERTY TAX ASSISTANCE BY HOUSEHOLD INCOME



The household income statistic used has as a starting point adjusted gross income for income tax purposes enlarged for such nontaxable sources as social security, cash public assistance, pensions and annuities

TOTAL HOUSEHOLD INCOME OF CLAIMANT BY MAJOR SOURCE



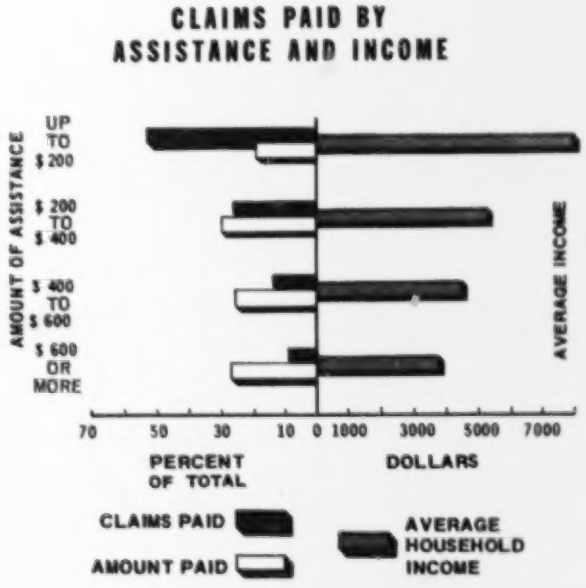
not otherwise taxable, unemployment insurance, tax-exempt interest, life insurance proceeds, gifts in excess of $300, and worker's compensation.

In the table showing average property taxes paid by household income class, a "quirk" appears in the lowest income class, "less than $1,000." This group has the highest average property tax paid, $1,024. Obviously, such households cannot sustain themselves from year to year on such low incomes. Occasionally, affluent taxpayers who have unusually large tax deductions for the year (e.g., business losses, depreciation, other expenses) experience low or negative incomes which enable them to qualify for assistance. These individuals have more expensive homes and higher property taxes (note that the percentage of property tax reimbursed is not the highest for this bottom group which reflects more property values in excess of $34,000 market value inasmuch as relief is based on the first $34,000 in market value).

This result indicates that current income can belie net worth and fail as a reliable economic indicator of need in such programs. The gross household limitation in the law ($20,000 after allowance for expenditures reasonable and necessary to realize income) would not eliminate these taxpayers with above-the-

Senior Citizens Homeowners' Property Tax Assistance
CLAIMANTS PAID BY AMOUNT OF ASSISTANCE
1977 and 1978 Calendar Years

Amount of Assistance	1977 Number of Claimants	1978 Number of Claimants	1978 Percent of Total	Percent Change 1977 to 1978
$5 to $100	109,055	90,585	32.5	−16.9
100 to 200	68,956	56,384	20.2	−18.2
200 to 300	49,175	40,630	14.5	−17.4
300 to 400	34,020	29,877	10.7	−12.2
400 to 500	23,905	21,443	7.7	−10.3
500 to 600	15,838	15,284	5.5	−3.5
600 to 700	10,182	10,672	3.8	4.8
700 and over	14,536	14,215	5.1	−2.2
Totals	325,667	279,090	100.0	−14.3



line business deductions since total household income begins with adjusted gross income.

Renters

In its second year, the renter's program for senior citizens represents a modest attempt to assist low income renters with property taxes paid indirectly through rent. A $220 statutory property tax equivalent is used as a basis for assistance. Renters with household incomes not exceeding $1,400 receive the maximum assistance payment, 96 percent of the assumed $220, or $211. Those with incomes from $4,751 to $5,000, inclusive, receive the minimum $9 payment. Due to the low household income limitation, approximately 96 percent of all claims received were from individuals living alone (in contrast, 40 percent of homeowner claimants lived alone during calendar 1978).

Senior Citizen Renters' Assistance
CLAIMANTS PAID BY AMOUNT OF HOUSEHOLD INCOME
1977 and 1978 Calendar Years

Household Income Class	1977 Number of Claimants	1978 Number of Claimants	1978 Percent of Total	Percent Change 1977 to 1978
Less than $1,000	343	200	0.3	−41.7
$1,000 to 2,000	2,616	1,941	2.5	−25.8
2,000 to 3,000	11,177	7,869	10.0	−30.0
3,000 to 4,000	61,470	53,515	68.0	−12.9
4,000 to 5,000	14,799	15,147	19.2	+2.4
Totals	90,405	78,672	100.0	−13.0

The low $5,000 household income ceiling for renter relief has resulted in significant reductions in the program as the tables reveal. Total assistance has dropped 22.5 percent over 1977 and the number of claimants is down 13 percent. However, legislation passed in August 1978 (AB 3802, Kapiloff) increases the income ceiling for relief purposes to $12,000, boosts the assistance schedule, raises the assumed property tax from $220 to $250, and extends the program to persons who are blind or totally disabled, regardless of age. These changes will first apply to 1979 claims.

Senior Citizens Renters' Assistance
TOTAL ASSISTANCE AND AVERAGE AMOUNTS PAID BY INCOME CLASS
1977 and 1978 Calendar Years

Household Income Class	1977 Total Assistance	1977 Average Assistance	1978 Total Assistance	1978 Average Assistance	Percent Change 1977 to 1978
Less than $1,000	$67,590	$197	$39,897	$199	−41.0
$1,000 to 2,000	490,996	188	367,247	189	−25.2
2,000 to 3,000	1,442,224	129	1,021,167	130	−29.2
3,000 to 4,000	4,388,570	71	3,408,263	64	−22.3
4,000 to 5,000	373,423	25	403,374	27	+8.0
Totals	$6,762,803	$75	$5,239,948	$67	−22.5

History

California's Senior Citizens Property Tax Assistance Program began as an amendment to Senate Bill 556 (Deukmejian). This amendment was introduced by Senator Nicholas Petris as SB 124 on January 25, 1967. Similar bills granting assistance to senior citizens were introduced in both 1965 and 1966. The basic concepts of California's original program were similar to Wisconsin's Homestead Tax Relief for the Elderly Act of 1963, the only other "circuit breaker" program then in existence. The original program

covered homeowners who were 65 or older on the first day of January within the property tax fiscal year. Legislation effective for the 1972 program reduced the age requirement to 62. Eligible homeowners receive property tax reimbursement in the new fiscal year (July 1–June 30), based on property taxes paid the previous fiscal year. To be eligible, the claimant's household income from all sources for the prior calendar year cannot exceed the maximum income limit, $3,350 for 1968–71, $10,000 for 1972–76, and $12,000 for 1977. In addition to the current $12,000 maximum household income limitation, there is a gross income limitation of $20,000. In the original program, the gross income test did not take into account cash expenditures in earning such income.

Assistance was applied to the first $5,000 of assessed value after application of the homeowner's exemption for the 1968–71 programs, $7,500 of assessed value for 1972–76 and $8,500 assessed value ($34,000 market value) for 1977.

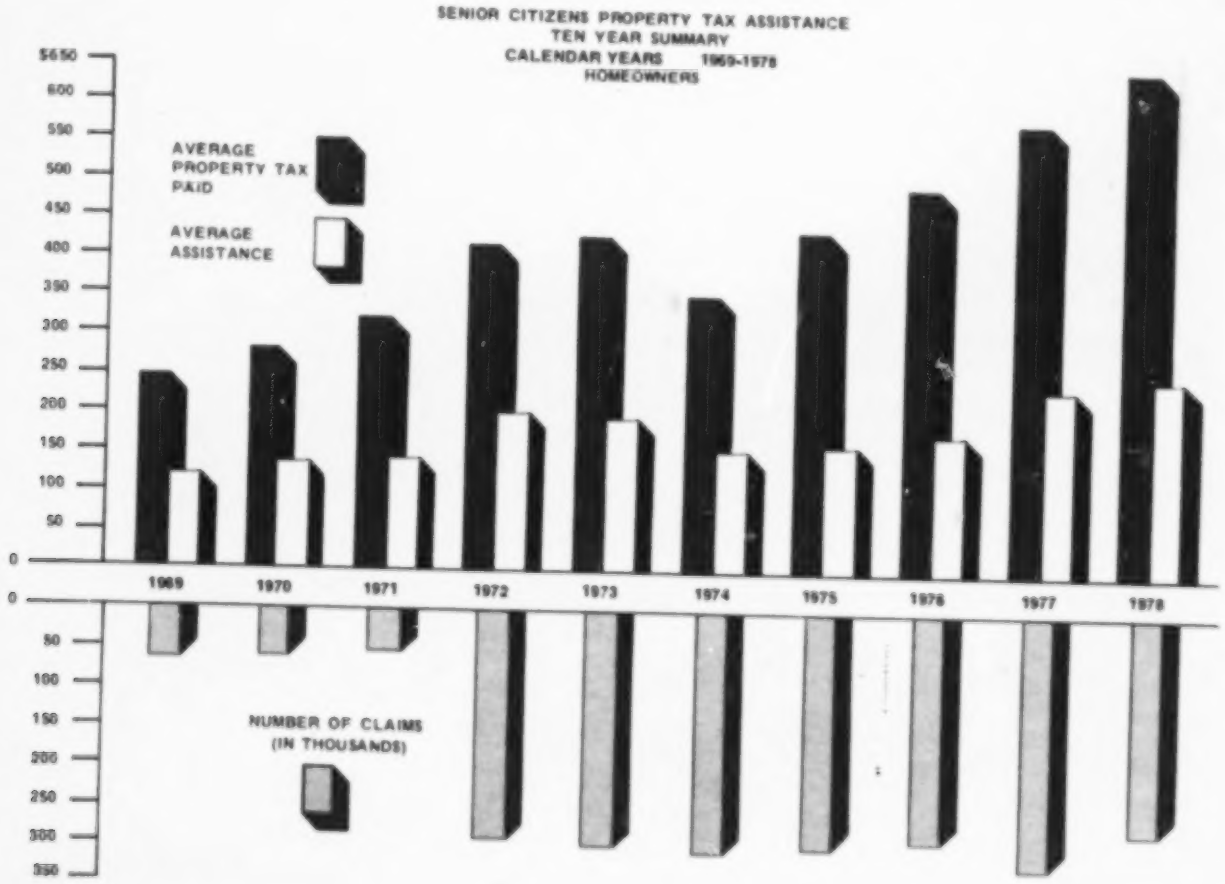
There were few changes to the Senior Citizen Property Tax Assistance Law commencing with the 1978 program. Assistance is no longer prorated for part-year ownership as long as the home was owned and occupied on December 31 of the prior year.

AB 3802 (Kapiloff, Chapter 569, 1978) provides for expansion of the renter's program, as discussed above, effective with 1979 claims and extends property tax assistance to persons who are totally disabled regardless of age under both the homeowner and renter programs.

Proration of Assistance

Assistance to senior citizen homeowners is prorated in three ways: (1) based on partial ownership; (2) partial business use; and (3) assessed value in excess of the allowable maximum.

OWNERSHIP: Section 19506 of the California Revenue and Taxation Code provides that "when a homestead is owned by two or more individuals . . . and one or more . . . is not a member of the claimant's household . . . 'property tax' shall include only that



part . . . which reflects the ownership interest of the claimant and other members of the household." Proration for ownership is not applied if the nonmember is a lineal relative of the claimant (child, parent, grandchild) or spouse.

PARTIAL BUSINESS USE: Section 19507 also provides "Whenever a homestead is an integral part of a larger unit such as a multidwelling unit . . . 'property taxes accrued' shall be that percentage . . . as the value of the homestead is of the total value."

ASSESSED VALUE: Section 19522 provides that ". . . assistance shall be equal to the applicable percentage of property taxes paid on the assessed value of the homestead up to and including . . . $8,500." "No assistance shall be allowed for property taxes paid on that portion of assessed value of a homestead exceeding . . . $8,500."

With the current $1,750 assessed value homeowner's exemption ($7,000 market value), a claimant may own a home with a total assessed value of $10,250 ($41,000 market value) without any proration of assistance. The assessed value could be higher if the property is used in part for business and the portion attributable to household usage is equal to or less than the net $8,500 assessed value limit ($34,000 market).

Proration is not applicable to the renter's assistance program except when the rented residence claimed is occupied for less than 12 months in which case assistance is prorated based on the number of months the residence is rented.

Homeowner's Exemption

The state-funded homeowner's property tax exemption interacts with the Senior Citizens Assistance Program. For claimants who receive the exemption, property taxes are reduced somewhat. The exemption began with a $70 State refund to all homeowners for the 1968–69 fiscal year. For 1969–70 through 1972–73, the exemption was $750 of assessed value (or $3,000 of market value); for 1973–74 to the present, the exemption has been $1,750 ($7,000 market value).

The exemption saved the typical homeowner approximately $77 in 1969–70 ($750 × a statewide average tax rate of $10.30 per $100 of assessed value); $85 in 1970–71; $89 in 1971–72; and $89 in 1972–73. In 1973–74, the average savings was $198 ($1,750 × a statewide average tax rate of $11.30); $202 in 1974–75; $205 in 1975–76; $200 in 1976–77; and $193 in 1977–78. Decreases over the past two years were due to the general lowering of tax rates.

Since assistance is based on tax paid, higher assistance payments have tended to go to residents of

Senior Citizens Property Tax Assistance
CLAIMS PAID, AVERAGE AMOUNTS, AND PERCENT OF TAX REIMBURSED
(Most Populous Counties—Those 62 and Older *)
1978 Calendar Year

	Homeowners					*Renters*	
County	*Population 62 and Older*	*Number of Claimants*	*Average Property Tax*	*Average Assistance*	*Percent of Property Tax Reimbursed*	*Number of Claimants*	*Average Assistance* **
Alameda	138,382	15,013	$892	$336	37.7	3,003	$66
Contra Costa	66,479	7,531	751	279	37.2	1,331	67
Fresno	54,085	7,451	385	178	46.2	1,516	67
Kern	45,304	4,165	233	102	43.8	1,035	62
Los Angeles	867,972	86,515	741	295	39.8	32,221	68
Orange	177,207	16,046	602	236	39.6	3,585	66
Riverside	101,738	10,000	434	181	41.7	2,077	66
Sacramento	81,817	9,219	511	206	40.3	2,541	66
San Bernardino	92,801	12,702	431	190	44.1	2,581	64
San Diego	205,606	18,140	628	238	37.9	6,461	66
San Francisco	122,900	10,568	879	316	35.9	4,473	64
San Joaquin	41,863	5,114	439	183	41.7	1,463	65
San Mateo	76,104	6,549	953	302	31.7	1,106	68
Santa Barbara	38,430	3,079	664	229	34.5	820	66
Santa Clara	105,062	10,381	795	308	38.9	2,584	65
Sonoma	41,426	5,219	641	254	39.6	1,097	64
Ventura	44,544	4,092	831	280	33.3	1,444	66
Subtotals	2,301,800	231,833	$693	$264	38.7	69,317	$67
All Other Counties	398,316	47,257	$471	$188	40.0	9,355	$65
State Totals	2,700,116	279,090	$647	$251	38.9	78,672	$67

* Counties with more than 35,000 residents 62 years and older as of July 1, 1978, estimated by Department of Finance.
** Based on a statutory $220 property tax equivalent for renters.

higher tax rate cities and counties at similar income levels. Large metropolitan areas generally have had higher tax rates but Proposition 13, effective with fiscal year 1978–79, has leveled property tax rates statewide to one percent of market value (four percent assessed value) plus any existing special assessments; reappraisals are limited to two percent annually from 1975–76 levels except for subsequent transfers.

Reduced property taxes under Proposition 13 (the average savings has been estimated at 57 percent) will automatically translate into reduced assistance to senior citizen and disabled homeowners beginning with 1979 claims.

"Circuit-Breaker" Concept

Generally, all property tax assistance mechanisms are referred to as circuit-breaker programs, releasing an "overload" of tax as a circuit breaker releases an overload of electrical current.

Some 30 states now have some type of property tax relief program. Most can be attributed to one of three approaches. *The Threshold Approach* grants relief on a portion of tax liability in excess of an amount deemed appropriate for the taxpayer's income and possibly marital status or family size. *The General Approach* gives across-the-board relief to all in a particular category (e.g., all homeowners, all renters, all older homeowners, etc.). *The Sliding Scale Approach*, which describes California's program, grants relief to a designated group on the basis of current income which is a reasonable but, as explained above, not unerring indicator of apparent need.

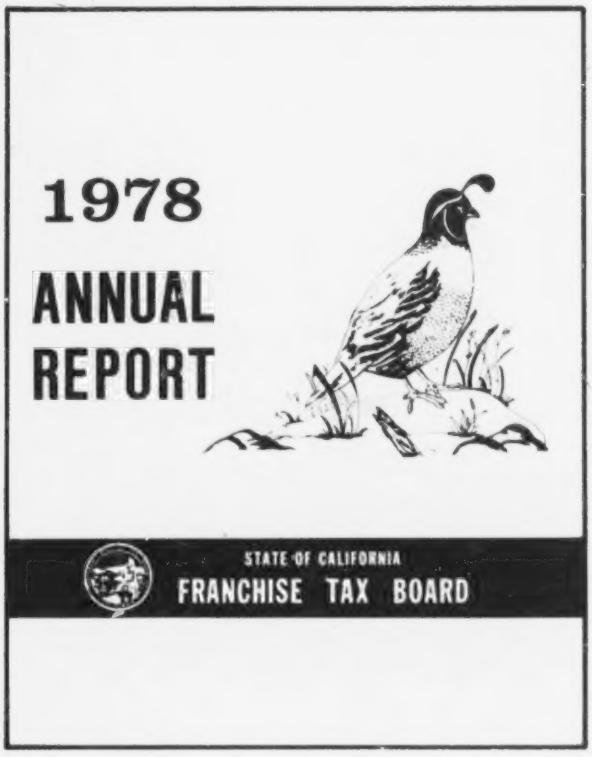
Property Tax Postponement

Homeowners 62 or over can postpone payment of local real property taxes on their homes which include cooperative housing or multiunit residences. Claimants must own and occupy the residence with an equity of at least 20 percent and have total household incomes not exceeding $21,000 for 1978 claims (the income threshold is indexed annually to reflect CPI changes). Household income includes taxable income plus nontaxable sources such as social security, public assistance payments, etc.

Claims for postponement are made annually and are filed after May 15 but before December 31 for the fiscal year starting on July 1 of the same calendar year.

The state attaches a lien to the property covering deferred taxes plus interest which continues until paid when the claimant sells the property or dies without leaving a surviving spouse.

In the first year of the program, 1977 postponement claims for 1977–78 taxes, 12,050 claimants were issued tax-deferral certificates and 9,800 claimants actually used them to postpone property taxes. In the second year, 1978 claims for 1978–79 taxes, the number of claimants dropped to 7,650 with 6,050 actually using the certificates. This decline is due principally to passage of Proposition 13 in 1978 which lessened the property tax burden considerably.



Legal Activities

Significant legislation enacted in 1978, affecting the various laws administered by the department, included:

PERSONAL INCOME TAX LAW

Expensing Certified Pollution Control Facilities: SB 1038 (Chapter 61)

1. Gives all taxpayers an irrevocable election to amortize the costs of a certified pollution control facility over a 12-month period beginning either the month following completion or acquisition or the succeeding taxable year. In order to claim this special amortization deduction, the certified pollution control facility must be located in California.

   The special election provided by this bill is in addition to other current provisions which allow taxpayers to elect to amortize the costs of certified control facilities over a 60-month period. The 60-month period election is not irrevocable and affected certified pollution control facilities do not need to be in California.

   Taxpayers who do not wish to use either the 12-month or 60-month amortization may claim depreciation deductions.

2. Creates a new fund in the General Fund, called the Tax Relief and Refund Account. The purpose of this new fund is to prevent loss of federal revenue sharing funds relating to overpayment of renter credit and SDI refunds.

Automatic Extensions for Individuals: AB 1840 (Chapter 123)

Conforms state law to federal law to give automatic extensions for filing to individuals if the tax is paid at the time the request is made. The Franchise Tax Board adopted a regulation which provides that taxpayers are subject to an underpayment penalty if the payment made by the normal due date is less than 90% of the ultimate tax liability.

Major Tax Relief Bill: AB 3802 (Chapter 569)

1. Changes which affect 1978 personal income taxes:

   a. Personal Exemption Credits Increased

Single	From $25 to $100
Married Filing Separate	From $25 to $100
Married Filing Jointly	From $50 to $200
Widow(er) with Dependent Child	From $50 to $200
Head of Household	From $50 to $200

No change in personal exemption credit for dependents and blind.

b. Indexing of income tax brackets by applying inflation adjustment factor (CPI—3 percent).

c. Credit for the Elderly. Adds new provision conforming state law to federal law with respect to the credit for the elderly. Applies to 1978 and taxable years thereafter.

d. Gain from Sale of Principal Residence. Provides a once in a lifetime $100,000 exemption from income tax on the gross profit (gain) from the sale of a principal residence occupied as such for two years or more by the owner/taxpayer. No age limitation—Provision is different than 1978 federal provision in various respects. Applies to 1978 and taxable years thereafter.

2. Changes which will affect 1979 personal income taxes and taxes thereafter.

a. Personal income tax brackets will be "indexed" by an inflation factor which will be the actual CPI inflation change in excess of 3%.

b. Personal exemption credits will be "indexed" to reflect the full CPI inflationary change, cumulative since 1978. This applies to all personal exemption credits, including the credit for a dependent and for the blind.

c. The standard deduction will be "indexed" by applying the 1978/79 full CPI inflationary change. This index applies on a year-by-year basis and is not cumulative from 1978 as is the personal exemption index.

d. The special low income credit will be "indexed" the same way as the standard deduction (full CPI change from June, 1978 to June, 1979 —noncumulative).

e. The renter credit ($37) will be available to persons who receive public assistance payments. These persons have been ineligible since 1975.

Miscellaneous Provisions: AB 3131 (Chapter 711)

1. *Confidentiality*

Subjects former employees to the same misdemeanor provisions which apply to employees who have access to returns and return information and are prohibited from making unauthorized disclosures of such information.

2. *Employer Statement Penalty*

Under existing law a $50 civil penalty is imposed upon an employer for each failure to furnish a statement of amount of tax withheld from employee's earnings (W-2's). The penalty requires a showing that the employer willfully furnished a false or fraudulent statement or willfully failed to furnish a statement. In addition to this civil penalty, there is a criminal penalty for willful failure to furnish a withholding statement.

Eliminates the requirement that *willful* noncompliance be shown before the $50 civil penalty can be imposed for each failure to furnish a statement of amount of tax withheld from an employee's earnings (W-2's), but allows a waiver of the penalty where the employer shows that reasonable cause exists for the failure.

3. *Mailing of Orders to Withhold*

Permits orders to withhold tax to be sent by first-class mail.

4. *Transferee Liability*

Prevents a tax liability due from a transferee to be barred by the statute of limitations because of the passage of time during which the transferor exercises administrative remedies.

Estimated Tax Filing Requirements: AB 2155 (Chapter 736)

Excepts taxpayers from the estimate filing requirement if at least 80% of their adjusted gross income for the taxable year is derived from wages subject to withholding.

Stock Ownership Plans/Interest on Credits or Refunds: SB 1463 (Chapter 780)

1. *Stock Ownership Plans*

Permits employers to make contributions to employee stock ownership plans (ESOP) in excess of the amount allowed as a deduction under state income tax law without disqualifying the plan so long as the excess contributions meet the criteria established by the Federal Tax Reform Act of 1976.

This means that employers are allowed to contribute to ESOP's in excess of $25,000 per employee, as adjusted for cost of living increases (the maximum allowable state deduction) up to a per employee limitation of $50,000, as adjusted for cost of living increases (the maximum allowable federal deduction). However, those amounts contributed in excess of $25,000 per employee as adjusted are not deductible for state income tax purposes.

Taxation of income that is attributable to such excess contributions is deferred until distributed.

2. *Interest on Credits or Refunds*

Provides that no interest shall be allowed in connection with a claim for a credit or refund based upon an overpayment which is the result of a federal law or treaty which reduces taxes for taxable or income years prior to the enactment date of the federal law or the approval date of the treaty.

Sulfur Percentage Depletion Reduction: AB 736 (Chapter 1026)

Reduces the percentage depletion rate for sulfur from 23% to 22%. Limits the percentage depletion deductions for sulfur to adjusted cost of such properties for "large" taxpayers (those with sulfur percentage depletion in excess of cost of more than $7.5 million per year) and reduces the amount of percentage depletion for sulfur over cost of such properties for "medium" taxpayers (those with sulfur percentage depletion in excess of cost of more than $1.5 million, but less than $7.5 million). No limitation applies with respect to taxpayers with annual sulfur depletion deductions of $1.5 million or less. This is the same type of limitation in state law which applies to oil and gas percentage depletion.

Solar Energy Tax Credit: AB 3623 (Chapter 1159)

Clarifies the existing solar energy tax credit sections by correcting ambiguous language and by defining certain previously undefined terms. Several substantive changes were made including the following:

1. *Owns and Controls*

Under current law, the solar energy tax credit can only be claimed by the one who owns and controls the premises at the time of installation of the solar system. The "and controls" part of the phrase "owns and controls" has created questions concerning solar energy installations by landlords who "own" premises but do not control the premises while the premises are rented. The "owns and controls" requirement also prevents owner-builders and owner-developers of new homes from passing the credit along to the first purchaser of the new home. This act deletes the "and control" language and allows the builder or developer to irrevocably elect not to claim the solar energy tax credit, thereby enabling the purchaser to claim the credit. The deletion also permits landlords to claim the credit for solar systems installed on leased premises.

2. *Multiple Dwelling Units*

Changes the computation of the solar energy tax credit for condominium owners and others living in multiple dwelling units. Under the current law, if a solar energy system serves more than one residence, the credit is computed on the cost of the system and then prorated among the owners of the residences served by the system. This act changes the computation by prorating the total cost of the system rather than the resulting credit, among the owners of the residences served. Each owner then computes the credit based on his portion of the prorated costs.

3. *Solar Easements*

Includes the compensation paid to the owner of burdened property in connection with the acquisition of a solar easement and the fees for recording the easement as part of the costs of a solar energy system eligible for the credit.

4. *Federal Tax Credit Interaction*

Reduces the state credit applicable to other than single-family dwellings by the amount of the federal credit. Prior law provided that if a federal income tax credit is enacted for costs incurred by a taxpayer for the purchase and installation of solar energy systems, then to the extent the credit is allowable for a solar energy system, the state credit applicable to other than single-family dwellings will be reduced so that the combined effective credit does not exceed 55 percent of the costs.

5. *Multifunction System*

Provides that the credit is allowed for each of the functions performed in the case of a solar energy system serving two or more solar energy functions such as water heating and space heating.

6. *Windmills*

Expands the definition of the term "solar energy system" to include windmills and other wind-driven devices.

Reforestation Amortization: AB 3304 (Chapter 1181)

Permits taxpayers to elect to deduct, over a five-year period or more, the cost of designated forest land improvements. In general, forest land improvements are the costs of labor, material and use of equipment required to reestablish commercial trees and accomplish forest resource improvement work.

Substandard Housing: AB 3515 (Chapter 1286)

Extends indefinitely the provisions which deny tax deductions for interest, taxes and depreciation for taxpayers who own substandard rental housing. (These provisions would have been repealed on January 1, 1979, but for this act.)

Also provides that the estimated state revenues resulting from the denial of such deductions will be

distributed to local government for various designated purposes, including enforcement of local housing code provisions. Beginning in 1980, and every two years thereafter, the Legislative Analyst will submit a report to the Legislature on the effect of the program.

SENIOR CITIZENS PROPERTY TAX ASSISTANCE AND POSTPONEMENT LAW

Senior Citizens Deferral: SB 117 (Chapter 43)

Makes various changes in the Senior Citizens Property Tax Postponement Law. The major impact of the bill is to allow property tax postponement to persons who live in cooperatives.

Departmental Conformity and SB-1 Cleanup: AB 1840 (Chapter 123)

Extended on a one-time basis the beginning of the filing period for the 1977/78 fiscal year from May 16 to June 16, 1978.

Provided contingency language for determining the basis for assistance, depending on the outcome of the June 6, 1978 election.

Major Tax Relief Program: AB 3802 (Chapter 569)

Increases the income eligibility limits and assistance schedule for senior citizen renters from $5,000 to $12,000.

Increases the amount of assumed property tax paid by senior citizen renters from $220 per year to $250.

Extends the homeowner and renter assistance programs to persons who are totally disabled, regardless of age.

Possessory Interests—Property Tax Postponement: AB 2463 (Chapter 576)

Makes various technical changes and adds provisions to allow property tax postponement to possessory interest holders.

BANK AND CORPORATION TAX LAW

Expensing Certified Pollution Control Facilities: SB 1038 (Chapter 61)

See summary under "PIT LAW."

Miscellaneous Tax Provisions: AB 1840 (Chapter 123)

1. *Transactions Between Related Taxpayers*

   Prohibits accrual basis taxpayers from deducting expenses or accrued interest payable to related cash basis payees, if these items are not paid by the taxpayer and not included in the gross income of the payee within the taxpayer's taxable year (or 2½ months thereafter).

2. *Elimination of "Sidewise Attribution"*

   See summary under "PIT LAW."

3. *Foreign Convention Expenses*

   Imposes on employees and officers of banks and corporations the same restrictions with respect to foreign convention expenses that are imposed on individual taxpayers.

"Instant Refunds"—Corporations: SB 1602 (Chapter 155)

Permits a corporation to apply for a refund of estimated tax prior to the filing of the return.

Other Miscellaneous Provisions: AB 3131 (Chapter 711)

1. *Confidentiality*

   See summary under "PIT Law."

2. *Mailing of Orders to Withhold*

   See summary under "PIT Law."

3. *Corporate Suspensions*

   a. *Annual Accounting Period*

   Eliminates failure to elect an annual accounting period as a basis for suspending an exempt organization, and repeals the provision providing for the suspension or forfeiture of the rights, powers and privileges of a foreign corporation deriving income from California sources.

   b. *Mandatory Suspension*

   Provides for discretionary suspension of corporations which fail to pay franchise or income tax liabilities. This will permit the department to give corporations with outstanding accounts receivable, collectible judgments, etc., additional time to collect such amounts to cover their taxes.

4. *Filing Requirements of Exempt Organizations*

   Under prior law, exempt corporations with gross receipts exceeding $5,000 were required to file an annual return. A simplified information return was required from those organizations with gross receipts of less than $5,000. An exempt organiza-

tion was not allowed to file a group return with its affiliated branch operations which have gross receipts exceeding $10,000.

The new law increases the threshold for filing of annual returns from $5,000 to $10,000. It also deletes the gross receipts limitation for affiliates to be included in group returns.

5. *Transferee Liability*

See summary under "PIT Law."

Sulfur Percentage Depletion Reduction: AB 736 (Chapter 1026)

See summary under "PIT Law."

Solar Energy Tax Credit: AB 3623 (Chapter 1159)

See summary under "PIT Law."

Reforestation Amortization: AB 304 (Chapter 1181)

See summary under "PIT Law"

Substandard Housing: AB 3515 (Chapter 1286)

See summary under "PIT Law."

Corporation Law Overhaul: AB 2180 (Chapter 567) and AB 2181 (Chapter 1305)

Requires the Franchise Tax Board, upon certification by the Secretary of State, to assess and collect a penalty against certain nonprofit corporations for failure to file an annual information statement.

REGULATIONS

A number of regulations were adopted in 1978. The most significant included:

Amendment to Regulation 25137 relating to waiver of confidentiality provisions with respect to Section 25137 petitions.

Adoption of Regulation 25934.2 relating to underpayment penalties on extended corporate returns.

Emergency Regulation adopting 17006 pertaining to the Information Practices Act of 1977.

Adoption of Regulation 18047 which sets forth the manner and time for executors to elect to exclude certain personal and household effects from the "carryover basis property" rules.

Amendment to Regulations 18431–18433(a) relating to individual extensions for filing returns.

Emergency Regulation amending 17041 relating to computation of tax and the inflation adjustment factor.

Emergency Regulation amending 17048 relating to optional tax tables.

Emergency Regulation amending 18806 relating to withholding tables for wages paid after 12/31/78.

Amendment to Regulation 18805.4 relating to nonresident withholding at source.

Amendment to Regulation 18805.5 relating to time for filing withholding at source returns.

Adoption of Regulation 25566 relating to adjustment of overpayment of estimated franchise or income tax by banks and corporations.

Amendment to Regulations 26131–26134(e) relating to withholding at source from corporations not qualified to do business in California.

Personal Income and Corporation Tax Protests

Taxpayers are entitled under the law to protest proposed tax deficiency assessments and have oral hearings on their protests. The protest section is responsible for processing the more complex protests and also handles refund claims involving significant revenue.

In 1978 the protest section decided protest cases involving $29.9 million. Approximately 64 percent of the total proposed deficiency amounts were sustained. New protest cases involving $261.6 million were received in 1978.

The number of corporation protest cases received by the section in 1978 was the highest in the last twelve years. The proposed deficiency amount involved was by far the largest amount ever received in a single year. The section received the largest and second largest protests ever filed. The revenue involved in the remaining cases represented the third largest amount ever recorded. The 1978 statistics again reflect a continuing growth trend in the number of both complex and large revenue cases.

TAX APPEALS

Taxpayers who disagree with department action on their protest or claim for refund may appeal the decision to the State Board of Equalization. The appeal section is responsible for defending the department's actions. The section also prepares and issues legal rulings and communicates with the public on matters involving California income and franchise tax laws.

In 1978, 503 appeals involving $10.9 million in revenue were filed as compared to 511 and $9.6 million in 1977. These figures reflect a continuing high volume of appeal activity both in numbers and dollars.

The State Board of Equalization issued 116 opinions in 1978. The department's position was fully sustained in 98 cases, partially sustained in 16 and reversed in 2 cases.

Significant Appeal Decisions

APPEAL OF TEXACO, INC. (January 11, 1978) The department's position that a wholly owned subsidiary in a worldwide oil producing, refining and marketing arrangement was unitary with its parent even though the subsidiary had no apportionment factors of its own was upheld.

APPEAL OF BABCOCK & WILCOX CO. (January 11, 1978) The department's position that sales and installation of large steam generator units under construction contracts were sales of tangible personal property for purposes of computing the sales factor of the apportionment formula was upheld.

APPEAL OF PACIFIC TELEPHONE AND TELEGRAPH COMPANY (May 4, 1978) The department's reliance on Section 25137 in eliminating the return of capital element from receipts derived from working capital investments in intangibles for purposes of computing the receipts factor of the apportionment formula was upheld.

APPEAL OF LOS ANGELES AREA DODGE DEALERS ASSOCIATION (June 29, 1978) The department's positions that interest income earned by a cooperative from outside investments of excess funds was (1) not deductible as cooperative income under Section 24405 and (2) that general expenses of the cooperative were not deductible from the interest income, were upheld.

INVESTIGATIONS AND PROSECUTION

The Disclosure and Investigations Bureau is responsible for conducting department investigations. Its primary objective is to maximize voluntary compliance with the State income tax laws by the enforcement of the criminal statutes. The investigative staff is composed of nine Investigation Specialists located in the major population centers of the State.

Major criminal prosecutions completed in 1978 were:

Three individuals were convicted for involvement in a bank kiting scheme. When the scheme was detected in 1975, the loss to banks involved was $1,045,406. Two of the individuals were partners in businesses involving the sale of new and used automobiles. The other individual, an accountant, manipulated the scheme which was started in 1971 in order to solve financial business problems. Only one of the individuals went to trial and was sentenced to two consecutive prison terms for grand theft, issuing checks without sufficient funds and failure to file (3 misdemeanor counts), and placed on one year formal probation. One man was given immunity on the grand theft and issuing checks without sufficient funds charges in exchange for his testimony. He was fined $500 on each of two misdemeanor failure to file counts and placed on three years informal probation. The third individual was fined $500 on each count of failure to file and issuing checks without sufficient funds.

Two individuals were convicted for filing multiple returns claiming refunds to which they were not entitled. They secured a list of names and social security numbers of welfare recipients from the Los Angeles County Department of Public Assistance and filed forged returns, claiming renter's credit. One individual was place on three years probation on condition he spend 180 days in the county jail, make restitution of $600 to the State, and perform no activity in preparation of tax returns for others. Another was placed on three years summary probation on condition he serve the first six months in the county jail and obey all laws. A third individual involved in this multiple filing scheme was convicted in June 1977.

A steel fabricating plant superintendent embezzled in excess of $100,000 in company funds by selling steel products to various sources and diverting the money to his personal benefit. He usually requested and received currency as payment and offered a discount to customers if they paid by currency. He was sentenced to three years probation for grand theft and filing a false return (his 1975 return did not reflect the embezzled funds).

Fifteen prosecutions were completed in 1978. Four cases involved tax evasion, ten cases involved multiple filing schemes, and one case involved the altering of a State of California refund warrant. Six of the defendants in these prosecution cases received jail or prison sentences ranging from three days to four years. The total of criminal fines imposed in these cases was $2,125. The period of probation imposed on these fifteen defendants totaled twenty-six years.

As of the end of 1978, there were twenty-eight cases in the judicial process pending completion.

The staff closed fifty-three tax evasion and refund fraud cases in which prosecution did not ensue in addition to cases which resulted in prosecution. Thirteen other cases which included twelve personnel

investigations and one miscellaneous matter affecting the department were also closed.

The revenue to the State of California and to local counties that was generated by the activities of the investigative staff is as follows:

To the Franchise Tax Board:	
Tax and penalties on tax evasion cases where prosecution was completed	$75,678
Tax and Penalties on tax evasion cases where prosecution did not ensue	108,781
Loss to department which will be assessed against defendants	18,951
Total to Franchise Tax Board	$203,410
To local counties by criminal fines	2,125
Total Revenue	$205,535

Attached are detailed summaries of the investigative activities for 1978.

Appendix

Major Tax Law Changes

Table 1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Married Persons Filing Joint Returns
1935 – 1973ff

Taxable income (adjusted gross income less deductions and exemptions)	Income year					Taxable income (adjusted gross income less deductions)	Income year	
	1935–42	1943–48[1]	1949–51	1952–58[1]	1959–66[2]		1967–72[4]	1973ff[5]
Up to $2,500	1%	1%	1%	1%	1%	Up to $4,000	1%	1%
$2,500 to 5,000	1	1	1	1	1	$4,000 to 7,000	2	2
5,000 to 7,500	2	1	2	1	2	7,000 to 10,000	3	3
7,500 to 10,000	2	1	2	1	2	10,000 to 13,000	4	4
10,000 to 12,500	3	2	3	2	3	13,000 to 16,000	5	5
12,500 to 15,000	3	2	3	2	3	16,000 to 19,000	6	6
15,000 to 20,000	4	3	4	2	4	19,000 to 22,000	7	7
20,000 to 25,000	5	4	5	3	5	22,000 to 25,000	8	8
25,000 to 30,000	6	5	6	3	6	25,000 to 28,000	9	9
30,000 to 40,000	7	6	6	4	7	28,000 to 31,000	10	10
40,000 to 50,000	8	6	6	5	7	31,000 to 50,000	10	11
50,000 to 60,000	9	6	6	6	7	50,000 to 60,000	10	11
60,000 to 70,000	10	6	6	6	7	60,000 to 70,000	10	11
70,000 to 80,000	11	6	6	6	7	70,000 to 80,000	10	11
80,000 to 100,000	12	6	6	6	7	80,000 to 100,000	10	11
100,000 to 150,000	13	6	6	6	7	100,000 to 150,000	10	11
150,000 to 250,000	14	6	6	6	7	150,000 to 250,000	10	11
250,000 and over	15	6	6	6	7	250,000 and over	10	11

Table 1B
Personal Income Tax
SYNOPSIS OF TAX RATES
Single Persons and Married Persons Filing Separately
1935 – 1973ff

Taxable income (adjusted gross income less deductions and exemptions)	Income year				Taxable income (adjusted gross income less deductions)	Income year	
	1935–42	1943–48[1]	1949–58	1959–66[2]		1967–72[4]	1973[5]
Up to $2,500	1%	1%	1%	1%	Up to $2,000	1%	1%
$2,500 to 5,000	1	1	1	2	$2,000 to 3,500	2	2
5,000 to 7,500	2	1	2	3	3,500 to 5,000	3	3
7,500 to 10,000	2	1	2	4	5,000 to 6,500	4	4
10,000 to 12,500	3	2	3	5	6,500 to 8,000	5	5
12,500 to 15,000	3	2	3	6	8,000 to 9,500	6	6
15,000 to 20,000	4	3	4	7	9,500 to 11,000	7	7
20,000 to 25,000	5	4	5	7	11,000 to 12,500	8	8
25,000 to 30,000	6	5	6	7	12,500 to 14,000	9	9
30,000 to 40,000	7	6	6	7	14,000 to 15,500	10	10
40,000 to 50,000	8	6	6	7	15,500 to 50,000	10	11
50,000 to 60,000	9	6	6	7	50,000 to 60,000	10	11
60,000 to 70,000	10	6	6	7	60,000 to 70,000	10	11
70,000 to 80,000	11	6	6	7	70,000 to 80,000	10	11
80,000 to 100,000	12	6	6	7	80,000 to 100,000	10	11
100,000 to 150,000	13	6	6	7	100,000 to 150,000	10	11
150,000 to 250,000	14	6	6	7	150,000 to 250,000	10	11
250,000 and over	15	6	6	7	250,000 and over	10	11

Table 1C
Personal Income Tax
SYNOPSIS OF TAX RATES
Unmarried Heads of Household
1935 – 1974ff

Taxable income (adjusted gross income less deductions and exemptions)	Income year				Taxable income (adjusted gross income less deductions)	Income year		
	1935–42	1943–48[1]	1949–58	1959–66[2]		1967–72[4]	1973[5]	1974[6]
Up to $2,500	1%	1%	1%	1%	Up to $3,000	1%	1%	1%
$2,500 to 5,000	1	1	1	2	$3,000 to 4,000	2	2	1
5,000 to 7,500	2	1	2	3	4,000 to 4,500	2	2	2
7,500 to 10,000	2	1	2	4	4,500 to 6,000	3	3	2
10,000 to 12,500	3	2	3	5	6,000 to 7,500	4	4	3
12,500 to 15,000	3	2	3	6	7,500 to 9,000	5	5	4
15,000 to 20,000	4	3	4	7	9,000 to 10,500	6	6	5
20,000 to 25,000	5	4	5	7	10,500 to 12,000	7	7	6
25,000 to 30,000	6	5	6	7	12,000 to 13,500	8	8	7
30,000 to 40,000	7	6	6	7	13,500 to 15,000	9	9	8
40,000 to 50,000	8	6	6	7	15,000 to 16,500	10	10	9
50,000 to 60,000	9	6	6	7	16,500 to 18,000	10	11	10
60,000 to 70,000	10	6	6	7	18,000 and over	10	11	11
70,000 to 80,000	11	6	6	7				
80,000 to 100,000	12	6	6	7				
100,000 to 150,000	13	6	6	7				
150,000 to 250,000	14	6	6	7				
250,000 and over	15	6	6	7				

[1] A temporary reduction in tax in the lower income levels was effected in this period by widening the initial tax rate bracket from $5,000 to $10,000. This temporary reduction, enacted during World War II, was renewed in 1945, 1947, and 1948 but was allowed to lapse in 1949 (Stats. 1943, p. 1576; Stats. 1945, p. 1270; Stats. 1947, p. 1869; and Stats. 1948, p. 18). In addition, the maximum rate was reduced from 15 percent on amounts in excess of $250,000 to 6 percent on amounts in excess of $30,000 (Stats. 1943, p. 1571).

[2] The splitting of income of husband and wife on a joint return was first effective in this period. Under this provision, the tax imposed is twice the tax which would be imposed if the taxable income of the couple were cut in half. Prior to this change, it was common practice for high income married couples to file separate returns and thereby effectively receive the benefits of income splitting (Stats. 1952, p. 126).

[3] The tax brackets were narrowed from $10,000 to $5,000 for married couples filing jointly and from $5,000 to $2,500 for all others in this period. At the same time, the maximum rate was increased from 6 percent to 7 percent (Stats. 1959, p. 2854).

[4] The tax brackets were narrowed and the tax rates were increased to 10 percent. Taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions, personal exemptions, and exemptions for dependents (Stats. 1967, Ch. 961).
A special 10 percent reduction in tax liabilities, maximum $100 for single individuals and $200 for married couples filing jointly, was effective for the 1969 income year (Stats. 1969, Ch. 1464).
A forgiveness tax credit of 20 percent was provided with respect to 1971 income year taxes along with enactment of the withholding and declaration of estimated tax program, effective on January 1, 1972 (Stats. 1971 (First Extraordinary Session), Ch. 1).

[5] The maximum tax rate was increased from 10 percent to 11 percent (Stats. 1971 (First Extraordinary Session), Ch. 1). A special income tax credit ranging from 20 percent to 100 percent of tax liability was effective for the 1973 income year (Stats. 1973, Ch. 296).

[6] Tax brackets were eased for heads of household effective 1974 income year with the range in tax rates, 1 to 11 percent, unchanged (Stats. 1973, Ch. 1180).

Table 2
Personal Income Tax
PERSONAL AND DEPENDENT ALLOWANCES AND STANDARD DEDUCTION
1935 – 1968ff

Marital status	Income year									
	1935–38	1939–42	1943–44[1]	1945–47[2]	1948–52[3]	1953–58[4]	1959–63[5]	1964–66[6]	1967[7]	1968ff[8]
1. Personal exemptions										
(a) Joint returns of married persons	$2,500	$2,500	$3,500	$4,500	$3,500	$3,500	$3,000	$3,000	$50 Tax	$50
(b) Separate returns of married persons	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500	25 credit	25
(c) Returns of single persons	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500	25 in	25
(d) Returns of unmarried heads of household	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000	lieu of 50 deduction	50
(e) Returns of blind persons (additional)	..	..	..	..	500	500	600	600	8 for	8
(f) Returns of estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000	10 exemp-	10
(g) Returns of trusts	1,000	100	100	100	100	100	100	100	1 tions	1
2. Exemption for each dependent	400	400	400	400	400	400	600	600	8	8
3. Standard deduction										
(a) Joint returns of married persons								$1,000	$1,000	$2,000
(1) Adjusted gross income $5,000 or more	..	..	..	$300	$300	..	10%			
(2) Adjusted gross income $10,000 or more	..	..	..	..	..	$600	$1,000			
(3) Adjusted gross income less than $5,000	..	..	..	6%	6%	..	..			
(4) Adjusted gross income less than $10,000	..	..	..	..	..	6%	10%			
(b) Returns of unmarried heads of household								1,000	1,000	2,000
(1) Adjusted gross income $5,000 or more	..	..	..	300	300	300	500			
(2) Adjusted gross income less than $5,000	..	..	..	6%	6%	6%	10%			
(c) Returns of single persons and separate returns of married persons								500	500	1,000
(1) Adjusted gross income $5,000 or more	..	..	..	300	300	300	500			
(2) Adjusted gross income less than $5,000	..	..	..	6%	6%	6%	10%			

[1] Temporary provisions enacted during World War II increased the exemptions of individuals by $1,000 and of estates by $500 (Stats. 1943, p. 1577).

[2] Temporary provisions enacted during World War II increased the personal exemptions allowed individuals by an additional $1,000 (Stats. 1945, p. 1299). The permanent personal exemptions were raised to $2,000 and $1,500 (Stats. 1945, p. 1297). A standard deduction in lieu of itemized nonbusiness deductions was introduced at this time. The standard deduction was 6 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "optional tax table" or $300 when a person filed a separate return and was ineligible to use the optional tax table (i.e., had adjusted gross income of $5,000 or more) and chose not to itemize deductions (Stats. 1945, p. 1295).

[3] The permanent personal exemptions enacted in 1945 became effective. An additional $500 was allowed a blind taxpayer or spouse (Stats. 1949, p. 867).

[4] The filing of joint returns was made more attractive in this period. First, for couples with combined incomes of $10,000 or more, the standard deduction was raised from $300 to $600; thus, the filing of separate returns on which standard deductions of $300 each could be taken was no longer advantageous (Stats. 1953, p. 3353). Second, in computing adjusted gross income, the net loss limitation (capital losses in excess of capital gains), was increased from $2,000 to $4,000 in the case of a joint return.

[5] Personal exemptions were reduced by $500; exemptions for dependents were increased by $200; and exemptions for the blind were increased by $100 (Stats. 1959, p. 2959). The standard deduction was increased from 6 percent to 10 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "tax table" rather than the tax rate schedule. For persons ineligible to use the optional tax table (i.e., married couples with adjusted gross income of $5,000 or more), the standard deduction was increased to $1,000 for married couples filing jointly and to $500 for all others (Stats. 1959, p. 2858).

[6] A flat standard deduction of $1,000 for married couples filing jointly and unmarried heads of household and a standard deduction of $500 for all other individuals regardless of the amount of adjusted gross income was substituted for the 10 percent standard deduction in the prior law (Stats. 1956 [1964 First Extra Session], C. 91). Beginning in 1966, taxpayers who are nonresidents for any part of the year are required to prorate their personal exemption, exemptions for dependents, and standard deduction; this proration is the proportion of California adjusted gross income to total adjusted gross income for the year (Stats. 1966, Ch. 1).

[7] Tax credits for personal exemptions and exemptions for dependents were substituted for deductions for personal exemptions for dependents. These amounts are taken as credits against the amount of tax computed; they are the same for all taxpayers regardless of income bracket (Stats. 1967, Ch. 1479).

[8] The flat standard deduction was increased to $2,000 for married couples filing jointly and unmarried heads of household and to $1,000 for single persons (Stats. 1968 [First Extra Session], Ch. 1). The $50 exemption for heads of household includes the first qualifying dependent; the exemption for each dependent thereafter is $8.

Table 3
Bank and Corporation Taxes
SYNOPSIS OF MAJOR TAX LAW CHANGES
1929 – 1974ff

Corporation type	Income year (calendar year basis)										
	1929–32	1933–34[1]	1935–36[2]	1937–42	1943–49[3]	1950–58	1959–66[4]	1967–71[5]	1972[6]	1973[7]	1974ff
1. General corporations											
a. Tax rate	4%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%
b. Minimum franchise tax[8]	$25	$25	$25	$25	$25	$25	$100	$100	$200	$200	$200
2. Banks											
a. General franchise tax rate	4%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%
b. Maximum bank rate (includes 4% maximum special rate)	..	6%	8%	8%	7.4%	8%	9.5%	11%	11.6%	12.3%	13%
3. Other financial corporations											
a. General franchise tax rate	4%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%
b. Maximum bank rate	..	6%	8%	8%	7.4%	8%	9.5%	11%	11.6%	12.3%	13%
c. Minimum tax[8]	$25	$25	$25	$25	$25	$25	$100	$100	$200	$200	$200
d. Financial offset†	†	†	†	†	†	†	†	†	†	†	†
4. Corporations subject to the income tax and not the franchise tax											
a. Tax rate[8]	..	..	..	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%

[1] The bank and corporation franchise tax was extended to Massachusetts and business trusts, which heretofore had been exempt from taxation (Stats. 1933, p. 706). Six years later, these firms were removed from the scope of the bank and corporation franchise tax and subjected to the corporation income tax (Stats. 1939, p. 2502).

[2] The bank and corporation franchise tax was extended to public utilities which heretofore had been taxed on gross receipts (Stats. 1935, p. 980).

[3] Temporary provisions enacted during World War II reduced the franchise tax rate by 15 percent. This temporary reduction, which commenced with December 31, 1943 income year returns, was renewed in 1945, 1947, and 1948, but was allowed to lapse in 1949 with income years ending on or before November 30, 1949. The temporary reduction in the minimum tax from $25 to $21.25 was withdrawn for returns for income years ending on or after July 31, 1947 (Stats. p. 2052).

[4] The rate increase was effective for income earned on and after January 1, 1959 (Stats. 1959, p. 3212 and 3220). The minimum tax was increased to $100 and subsequently reduced to $25 for (1) credit unions with $20,000 or less gross income (Stats. 1960, Ch. 1), and (2) gold mining companies inactive since 1959 (Stats. 1961, p. 1443).

[5] The tax rate increase was effective for income earned on and after January 1, 1967 (Stats. 1967, Ch. 963).

[6] The tax rate increase was effective for income earned on and after December 31, 1971. The minimum tax increased from $100 to $200, and was effective for income years beginning after December 31, 1971 (Stats. 1971, First Extraordinary Session, Ch. 1).

[7] The general corporation tax rate was increased from 7.6 percent to 9 percent on July 1, 1973 to reach the full 9 percent, on a monthly prorated basis, with income years ending June 30, 1974 and thereafter. For 1973 calendar year corporations, the correct tax rate was 8.3 percent general and 12.3 percent financial. The $200 minimum was reduced to $25 for quicksilver mining companies inactive since 1971 or for two years or more effective for income years beginning after December 31, 1971 (Stats. 1973, Ch. 998).

[8] There is no minimum tax imposed on banks or on corporations subject to the corporation income tax. However, financial institutions other than state and national banks are subject to the minimum tax.

† Represents all personal property taxes, 1933 through 1936; all taxes and license fees except real property and franchise taxes, 1937 through 1938; personal property taxes, motor vehicle "in lieu" tax, and personal property brokers' license fees, 1939 through 1946; all of foregoing plus license fees for privilege of loaning money, 1947 through 1956; all of foregoing plus use tax paid by savings and loan associations, 1957 to date. Financial corporations were allowed an offset for motor vehicle registration fees effective for income years ending on and after January 1, 1967. The offset does not apply to state and national banks as they are not subject to personal property taxation. Total financial offsets are limited in that they cannot result in an effective net tax rate below the 9 percent general corporation rate.

Appendix

Personal Income Tax

Table 1 †

Personal Income Tax Statistics

COMPARISON BY INCOME YEARS

1935 through 1977 Income Years

INCOME YEAR	NUMBER OF RETURNS†	ADJUSTED GROSS INCOME	TAXABLE INCOME‡	TAX ASSESSED
1977	8,989,797	$132,780,575,587	$105,756,244,982	$4,224,600,738
1976	8,620,249	115,605,335,767	91,731,546,822	3,359,556,988
1975	8,124,290	101,597,846,338	80,476,279,933	2,758,812,903
1974	7,929,997	93,727,065,161	73,916,530,920	2,360,763,630
1973	7,490,292	85,533,831,592	66,863,680,268	1,536,631,957
1972	6,912,468	78,371,547,573	60,904,374,584	1,691,312,440
1971	5,690,817	67,784,603,132	52,618,642,609	1,132,505,465
1970	5,554,362	65,189,993,817	49,434,450,840	1,212,386,611
1969	5,586,849	60,874,377,105	47,983,889,281	1,088,914,303
1968	5,334,038	56,636,453,088	44,663,418,826	1,061,700,536
1967	5,449,456	52,827,614,314	43,252,693,095	947,644,969
1966	5,445,732	48,692,542,311	23,442,014,583	478,756,378
1965	5,167,539	45,234,005,608	21,088,980,769	432,886,449
1964	4,981,588	40,133,307,587	19,411,711,965	391,744,625
1963	4,851,770	38,835,003,005	17,382,195,763	338,006,936
1962	4,558,688	35,878,383,083	15,833,652,013	304,396,656
1961	4,454,831	33,581,599,325	14,624,976,601	290,676,930
1960	4,239,099	31,239,014,596	13,337,515,736	256,450,535
1959	4,008,723	29,612,426,050	12,723,387,940	250,566,812
1958	3,489,680	25,501,828,925	10,131,417,970	148,549,825
1957	3,384,328	24,069,835,748	9,433,007,532	139,642,872
1956	3,218,105	22,482,196,836	8,788,488,294	135,677,815
1955	2,920,321	19,757,447,745	7,561,804,730	120,093,851
1954	2,626,855	17,113,383,847	6,406,123,525	99,653,179
1953	2,410,122	15,556,088,654	5,784,655,412	89,049,281
1952	2,252,317	13,927,890,159	††	85,108,713
1951	1,984,716	11,577,191,801	††	81,051,828
1950	1,584,514	9,298,315,755	††	73,222,657
1949	1,421,847	7,891,220,000	††	56,553,330
1948	936,932	5,910,851,000	††	47,452,061
1947	784,709	5,323,211,000	††	43,479,549
1946	735,457	5,188,840,000	††	48,376,994
1945	663,710	4,726,955,000	††	43,380,445
1944	1,014,851	5,691,494,000	††	43,386,790
1943	1,088,940	5,581,674,000	††	39,320,186
1942	1,197,700	4,571,110,000	††	43,825,728
1941	939,869	3,266,219,000	††	28,727,574
1940	778,514	2,545,627,000	††	19,257,758
1939	571,274	2,030,576,000	††	16,853,930
1938	493,728	1,825,971,000	††	17,854,961
1937	475,479	1,908,439,000	††	20,600,690
1936	423,420	1,751,781,000	††	19,607,851
1935	372,836	1,377,366,000	††	11,792,271

FOOTNOTES FOLLOW THIS SECTION. FOR EXTENT TO WHICH DATA ARE ESTIMATED, SEE STATISTICAL APPENDIX.

Table 2 †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

1974 through 1977 Income Years

ADJUSTED GROSS INCOME CLASS	1974 INCOME YEAR		1975 INCOME YEAR		1976 INCOME YEAR		1977 INCOME YEAR	
NUMBER OF RETURNS	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL
UNDER $5,000....	2,276,505	28.7	2,285,922	28.1	2,341,749	27.2	2,187,440	24.3
$5,000 UNDER 10,000....	1,974,790	24.9	1,875,940	23.1	1,890,605	21.9	1,919,615	21.4
10,000 UNDER 15,000....	1,479,549	18.7	1,470,015	18.1	1,480,595	17.2	1,468,182	16.3
15,000 UNDER 20,000....	986,616	12.4	1,033,855	12.7	1,089,330	12.7	1,170,439	13.0
20,000 UNDER 25,000....	560,854	7.1	642,126	7.9	743,170	8.7	863,943	9.6
25,000 UNDER 30,000....	272,100	3.4	348,005	4.3	442,824	5.1	527,284	5.9
30,000 UNDER 40,000....	214,018	2.7	269,053	3.3	371,083	4.3	494,605	5.5
40,000 UNDER 50,000....	68,173	0.9	87,892	1.1	114,936	1.3	161,533	1.8
50,000 UNDER 100,000....	78,595	1.0	89,935	1.1	117,496	1.3	157,380	1.8
100,000 AND OVER.....	18,797	0.2	21,547	0.3	28,461	0.3	39,376	0.4
TOTALS.....	7,929,997	100.0	8,124,290	100.0	8,620,249	100.0	8,989,797	100.0
ADJUSTED GROSS INCOME	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL
UNDER $5,000....	$4,984,666	5.3	$4,923,215	4.9	$5,075,716	4.4	$4,813,482	3.6
$5,000 UNDER 10,000....	14,564,060	15.5	13,904,542	13.7	14,065,738	12.2	14,214,999	10.7
10,000 UNDER 15,000....	18,340,747	19.6	18,219,893	17.9	18,309,443	15.8	18,164,370	13.7
15,000 UNDER 20,000....	17,051,707	18.2	17,912,629	17.6	18,907,637	16.4	20,379,793	15.4
20,000 UNDER 25,000....	12,479,375	13.3	14,303,393	14.1	16,555,485	14.3	19,299,556	14.5
25,000 UNDER 30,000....	7,411,166	7.9	9,483,310	9.3	12,079,848	10.4	14,382,385	10.8
30,000 UNDER 40,000....	7,276,310	7.8	9,160,891	9.0	12,606,732	10.9	16,797,907	12.7
40,000 UNDER 50,000....	3,026,909	3.2	3,893,046	3.8	5,084,438	4.4	7,141,440	5.4
50,000 UNDER 100,000....	5,183,171	5.6	5,943,367	5.8	7,752,085	6.7	10,361,044	7.8
100,000 AND OVER.....	3,408,956	3.6	3,853,560	3.9	5,168,213	4.5	7,225,600	5.4
TOTALS.....	$93,727,067	100.0	$101,597,846	100.0	$115,605,335	100.0	$132,780,576	100.0
TAX ASSESSED	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL
UNDER $5,000....	$6,126,262	0.3	$7,462,841	0.3	$1,680,054	0.1	$4,113,676	Y
$5,000 UNDER 10,000....	112,579,110	4.8	115,069,576	4.2	111,617,586	3.3	125,319,196	3.0
10,000 UNDER 15,000....	270,574,109	11.4	286,957,838	10.4	308,044,496	9.2	325,844,488	7.7
15,000 UNDER 20,000....	337,537,457	14.3	375,950,190	13.6	407,798,673	12.1	463,979,472	11.0
20,000 UNDER 25,000....	317,035,928	13.4	369,349,774	13.4	427,636,740	12.7	518,108,242	12.3
25,000 UNDER 30,000....	235,652,291	10.0	301,596,250	10.9	376,464,302	11.2	449,370,177	10.6
30,000 UNDER 40,000....	293,181,933	12.4	368,999,886	13.4	496,492,816	14.8	653,087,717	15.5
40,000 UNDER 50,000....	157,351,228	6.7	202,124,149	7.3	257,705,422	7.7	354,016,642	8.4
50,000 UNDER 100,000....	341,407,110	14.4	394,298,775	14.2	509,618,730	15.2	675,033,420	16.0
100,000 AND OVER.....	289,318,202	12.3	337,003,624	12.3	462,498,169	13.7	655,727,708	15.5
TOTALS.....	$2,360,763,630	100.0	$2,758,812,903	100.0	$3,359,556,998	100.0	$4,224,600,738	100.0

FOOTNOTES FOLLOW THIS SECTION.

Table 3 †

Personal Income Tax Statistics

BY ADJUSTED GROSS INCOME CLASS – PERCENTAGES CUMULATED

1977 Income Year

ADJUSTED GROSS INCOME CLASS	RETURNS			ADJUSTED GROSS INCOME			TAXABLE INCOME			TAX ASSESSED		
		PERCENT			PERCENT			PERCENT			PERCENT	
	NUMBER	OF TOTAL	CUMULATIVE	AMOUNTπ (THOUSANDS)	OF TOTAL	CUMULATIVE	AMOUNT (THOUSANDS)	OF TOTAL	CUMULATIVE	AMOUNTθ	OF TOTAL	CUMULATIVE
NO ADJUSTED GROSS INCOME	211,508	2.4	2.4	$-533,568	-0.4	-0.4	-	-	-	$2,965,294	0.1	0.1
$1 UNDER $1,000	264,895	2.9	5.3	141,556	0.1	-0.3	$7,427	Y	Y	19,097	Y	0.1
1,000 UNDER 2,000	381,365	4.2	9.5	568,804	0.4	0.1	169,741	0.2	0.2	93,253	Y	0.1
2,000 UNDER 3,000	443,956	4.9	14.4	1,110,116	0.8	0.9	590,459	0.6	0.8	192,227	Y	0.1
3,000 UNDER 4,000	458,549	5.1	19.5	1,605,619	1.2	2.1	1,019,160	1.0	1.8	307,527	Y	0.1
4,000 UNDER 5,000	427,167	4.8	24.3	1,920,954	1.4	3.5	1,332,405	1.3	3.1	536,278	Y	0.1
5,000 UNDER 6,000	422,193	4.7	29.0	2,322,847	1.8	5.3	1,682,407	1.6	4.7	12,990,161	0.3	0.4
6,000 UNDER 7,000	397,444	4.4	33.4	2,581,022	1.9	7.2	1,910,166	1.8	6.5	18,245,871	0.4	0.8
7,000 UNDER 8,000	387,469	4.3	37.7	2,909,375	2.2	9.4	2,221,509	2.1	8.6	25,324,498	0.6	1.4
8,000 UNDER 9,000	363,841	4.0	41.7	3,092,256	2.3	11.7	2,409,627	2.3	10.9	31,779,517	0.7	2.1
9,000 UNDER 10,000	348,668	3.9	45.6	3,309,499	2.5	14.2	2,600,943	2.5	13.4	36,979,149	0.9	3.0
10,000 UNDER 11,000	321,888	3.6	49.2	3,377,577	2.5	16.7	2,625,241	2.5	15.9	47,836,276	1.1	4.1
11,000 UNDER 12,000	315,391	3.5	52.7	3,627,302	2.7	19.4	2,879,909	2.7	18.6	60,638,618	1.4	5.5
12,000 UNDER 13,000	307,909	3.4	56.1	3,846,471	2.9	22.3	3,054,887	2.9	21.5	70,463,589	1.7	7.2
13,000 UNDER 14,000	269,489	3.0	59.1	3,636,413	2.7	25.0	2,893,723	2.7	24.2	71,351,498	1.7	8.9
14,000 UNDER 15,000	253,505	2.8	61.9	3,676,606	2.8	27.8	2,921,707	2.8	27.0	75,554,507	1.8	10.7
15,000 UNDER 16,000	250,241	2.8	64.7	3,878,971	2.9	30.7	3,084,925	2.9	29.9	80,743,116	1.9	12.6
16,000 UNDER 17,000	249,990	2.8	67.5	4,125,023	3.1	33.8	3,273,705	3.1	33.0	90,502,736	2.1	14.7
17,000 UNDER 18,000	231,667	2.6	70.1	4,050,626	3.1	36.9	3,212,329	3.0	36.0	91,106,698	2.2	16.9
18,000 UNDER 19,000	225,314	2.5	72.6	4,168,216	3.1	40.0	3,334,749	3.2	39.2	100,420,417	2.4	19.3
19,000 UNDER 20,000	213,227	2.4	75.0	4,156,957	3.1	43.1	3,269,097	3.1	42.3	101,206,505	2.4	21.7
20,000 UNDER 25,000	863,943	9.6	84.6	19,299,556	14.5	57.6	15,410,150	14.6	56.9	518,108,242	12.3	34.0
25,000 UNDER 30,000	527,284	5.9	90.5	14,382,386	10.8	68.4	11,522,729	10.9	67.8	449,370,177	10.6	44.6
30,000 UNDER 40,000	494,605	5.5	96.0	16,797,909	12.7	81.1	13,610,898	12.9	80.7	653,087,717	15.5	60.1
40,000 UNDER 50,000	161,533	1.8	97.8	7,141,440	5.4	86.5	5,844,345	5.5	86.2	354,016,642	8.4	68.5
50,000 UNDER 60,000	69,100	0.8	98.6	3,759,577	2.8	89.3	3,102,307	2.9	89.1	218,325,300	5.2	73.7
60,000 UNDER 70,000	37,200	0.4	99.0	2,403,647	1.8	91.1	2,012,443	1.9	91.0	155,782,980	3.7	77.4
70,000 UNDER 80,000	24,100	0.3	99.3	1,799,757	1.4	92.5	1,510,636	1.4	92.4	123,999,730	2.9	80.3
80,000 UNDER 90,000	15,980	0.2	99.5	1,354,296	1.0	93.5	1,140,571	1.1	93.5	97,894,530	2.3	82.6
90,000 UNDER 100,000	11,000	0.1	99.6	1,043,766	0.9	94.4	886,520	0.8	94.3	79,030,880	1.9	84.5
100,000 UNDER 200,000	31,840	0.4	100.0	4,202,255	3.2	97.6	3,600,489	3.4	97.7	352,295,420	8.3	92.8
200,000 UNDER 500,000	6,403	Y	100.0	1,799,588	1.5	99.1	1,556,278	1.5	99.2	171,799,735	4.1	96.9
500,000 UNDER 1,000,000	809	Y	100.0	546,907	0.4	99.5	471,340	0.3	99.5	56,798,706	1.3	98.2
1,000,000 AND OVER	324	Y	100.0	676,851	0.5	100.0	593,423	0.5	100.0	74,833,847	1.8	100.0
TOTALS	8,989,797	100.0	100.0	$132,780,576	100.0	100.0	$105,756,245	100.0	100.0	$4,224,600,738	100.0	100.0

FOOTNOTES FOLLOW THIS SECTION. FOR EXTENT TO WHICH DATA ARE ESTIMATED, SEE STATISTICAL APPENDIX.

Table 4A †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1977 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTIONS δ	TAXABLE INCOME	COMPUTED TAX	TOTAL OF TAX CREDITS ε	TAX AFTER CREDITS ¥
NONTAXABLE RETURNS							
NO ADJ. GROSS INCOME	210,261	–$499,874,616	$319,399,449	—	—	$17,949,223	—
$1 UNDER $1,000	258,428	137,320,071	297,937,160	$3,745,638	$32,816	18,912,657	—
1,000 UNDER 2,000	368,632	549,830,107	439,386,132	153,620,024	1,365,382	28,115,432	—
2,000 UNDER 3,000	428,799	1,072,357,147	528,149,498	558,220,224	5,546,679	33,499,827	—
3,000 UNDER 4,000	444,122	1,555,863,164	594,144,907	977,815,681	11,335,489	37,060,302	—
4,000 UNDER 5,000	411,930	1,851,882,742	593,873,769	1,274,718,512	17,095,163	36,363,629	—
5,000 UNDER 6,000	165,418	912,458,360	376,620,133	546,267,109	5,515,700	21,677,064	—
6,000 UNDER 7,000	175,115	1,136,809,369	414,261,875	727,548,094	8,027,517	23,673,740	—
7,000 UNDER 8,000	180,803	1,359,278,382	449,812,098	914,991,434	11,474,221	24,862,559	—
8,000 UNDER 9,000	167,675	1,426,516,584	433,627,535	997,821,860	13,738,528	23,320,868	—
9,000 UNDER 10,000	168,724	1,599,005,254	462,043,577	1,142,893,677	17,276,447	23,959,189	—
10,000 AND OVER	69,667	992,413,621	694,521,923	338,619,196	6,843,139	11,834,475	—
TOTAL NONTAXABLE RETURNS	3,049,574	$12,093,860,185	$5,603,778,056	$7,636,261,449	$98,251,081	$301,228,965	—
TAXABLE RETURNS							
LESS THAN $3,000	35,604	$27,276,660	$13,862,978	$52,040,762	$532,268	$300,524	$3,269,871
3,000 UNDER 4,000	14,427	49,755,833	8,412,071	41,343,762	486,102	199,970	307,527
4,000 UNDER 5,000	15,237	69,070,933	11,385,375	57,685,558	823,394	293,432	536,278
5,000 UNDER 6,000	256,775	1,410,388,784	274,490,995	1,136,140,289	19,856,274	6,882,101	12,990,161
6,000 UNDER 7,000	222,329	1,444,213,497	261,595,219	1,182,618,278	24,015,071	5,771,619	18,245,871
7,000 UNDER 8,000	206,666	1,550,096,642	244,668,342	1,306,518,350	30,563,390	5,467,489	25,324,498
8,000 UNDER 9,000	196,166	1,665,738,525	253,933,101	1,411,805,424	36,976,233	5,211,811	31,779,517
9,000 UNDER 10,000	179,944	1,710,493,719	252,819,539	1,458,048,555	42,199,394	5,297,562	36,979,149
10,000 UNDER 11,000	297,541	3,124,412,160	595,161,377	2,529,250,783	62,093,982	14,282,954	47,836,276
11,000 UNDER 12,000	304,691	3,504,513,528	666,037,962	2,838,475,566	75,034,121	14,408,247	60,638,618
12,000 UNDER 13,000	299,083	3,737,208,299	716,516,474	3,021,290,925	84,805,488	14,385,928	70,463,589
13,000 UNDER 14,000	264,189	3,565,065,282	693,912,719	2,872,002,063	84,429,487	13,216,987	71,351,498
14,000 UNDER 15,000	249,147	3,613,577,027	707,706,728	2,905,872,549	88,752,847	13,412,732	75,554,507
15,000 UNDER 16,000	248,136	3,846,491,609	773,041,671	3,073,526,938	93,839,310	13,544,043	80,743,116
16,000 UNDER 17,000	247,300	4,080,655,252	821,807,757	3,258,847,495	104,451,738	14,033,122	90,502,736
17,000 UNDER 18,000	230,087	4,022,810,505	821,088,236	3,202,655,719	103,871,332	13,547,776	91,106,698
18,000 UNDER 19,000	224,585	4,154,811,590	823,729,062	3,331,082,528	114,539,333	14,215,274	100,420,417
19,000 UNDER 20,000	211,577	4,125,082,092	862,526,921	3,262,555,171	114,165,907	13,043,918	101,206,505
20,000 UNDER 21,000	196,082	4,019,409,448	793,429,759	3,225,992,389	114,080,869	12,818,434	101,556,469
21,000 UNDER 22,000	189,064	4,061,390,519	833,483,547	3,229,874,722	116,427,001	12,358,805	104,268,378
22,000 UNDER 23,000	176,182	3,961,581,649	804,988,619	3,157,658,280	117,615,684	11,687,753	106,057,019
23,000 UNDER 24,000	150,550	3,537,520,865	695,404,177	2,842,116,688	111,328,585	10,274,937	101,165,025
24,000 UNDER 25,000	149,385	3,660,570,410	724,474,747	2,936,095,663	115,922,963	11,084,364	105,061,351
25,000 UNDER 26,000	128,157	3,267,405,880	661,494,710	2,606,957,170	104,104,030	9,119,591	95,161,887
26,000 UNDER 27,000	114,340	3,028,757,899	608,954,861	2,419,803,038	100,834,271	8,354,878	92,596,905
27,000 UNDER 28,000	106,859	2,939,250,040	548,660,560	2,390,589,480	103,604,468	8,103,425	95,718,494
28,000 UNDER 29,000	93,654	2,666,384,882	536,109,272	2,130,324,960	91,594,240	7,379,173	84,714,698
29,000 UNDER 30,000	82,438	2,430,742,166	475,002,780	1,955,739,386	87,930,554	7,220,973	81,178,193
30,000 UNDER 35,000	322,178	10,392,545,450	1,987,945,387	8,408,397,289	408,210,851	27,728,018	382,291,764
35,000 UNDER 40,000	170,669	6,347,919,050	1,177,203,897	5,171,579,678	286,027,912	18,018,086	270,795,953
40,000 UNDER 50,000	160,708	7,104,336,899	1,269,785,293	5,834,551,606	373,074,798	22,313,725	354,016,642
50,000 UNDER 60,000	68,960	3,751,798,430	652,376,310	3,099,984,820	226,381,800	11,661,058	218,325,300
60,000 UNDER 70,000	37,140	2,399,798,910	389,311,850	2,011,219,530	159,614,900	7,189,593	155,782,980
70,000 UNDER 80,000	24,070	1,797,515,320	288,036,020	1,509,479,300	126,163,830	4,500,135	123,999,730
80,000 UNDER 90,000	15,960	1,352,642,300	212,192,500	1,140,570,680	98,739,490	3,260,160	97,894,530
90,000 UNDER 100,000	10,980	1,041,836,050	155,784,820	886,075,290	79,240,680	2,328,018	79,030,880
100,000 UNDER 200,000	31,830	4,201,232,970	600,881,550	3,600,454,230	343,352,420	7,285,718	352,295,420
200,000 UNDER 500,000	6,400	1,798,656,519	243,830,329	1,555,995,600	160,697,097	2,247 779	171,799,735
500,000 UNDER 1,000,000	809	546,906,866	75,625,697	471,340,313	50,551,170	679,809	56,798,706
1,000,000 AND OVER	324	676,850,943	83,482,071	593,422,706	64,770,398	805,269	74,833,847
TOTAL TAXABLE RETURNS	5,940,223	$120,686,715,402	$22,621,155,283	$98,119,983,533	$4,521,703,682	$373,935,190	$4,224,600,738
GRAND TOTAL	8,989,797	$132,780,575,587	$28,224,933,339	$105,756,244,982	$4,619,954,763	$675,164,155	$4,224,600,738

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1977 Income Year

ADJUSTED GROSS INCOME CLASS	SALARIES AND WAGES		DIVIDENDS		INTEREST		ANNUITIES AND PENSIONS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	20,920	$136,234,825	4,596	$9,160,397	23,834	$36,514,646	2,190	$5,962,696
$1 UNDER $1,000	216,245	125,007,217	10,920	3,416,173	54,649	14,966,693	6,129	9,742,453
1,000 UNDER 2,000	320,437	489,506,128	18,674	8,836,195	84,910	39,026,155	13,449	23,336,295
2,000 UNDER 3,000	382,995	958,260,362	24,180	13,027,460	114,202	61,815,230	16,733	34,179,168
3,000 UNDER 4,000	380,557	1,322,005,382	27,179	22,275,201	138,915	104,680,732	29,039	79,481,774
4,000 UNDER 5,000	363,112	1,533,974,643	28,419	20,452,872	132,417	114,047,432	27,765	75,671,500
5,000 UNDER 6,000	137,274	744,380,315	16,908	11,511,573	55,524	74,650,549	16,440	54,342,862
6,000 UNDER 7,000	147,885	925,051,673	15,976	12,277,670	63,792	83,239,745	22,025	79,774,375
7,000 UNDER 8,000	154,979	1,136,937,654	17,120	16,425,780	67,653	86,785,293	20,434	96,587,658
8,000 UNDER 9,000	147,668	1,196,035,467	15,451	14,320,391	66,382	84,932,246	20,191	93,023,127
9,000 UNDER 10,000	147,238	1,328,134,166	15,876	16,695,574	64,711	92,255,804	19,827	91,395,698
10,000 AND OVER	55,189	744,269,891	15,931	34,624,766	45,009	73,233,818	4,736	27,453,364
TOTAL NONTAXABLE RETURNS	2,474,499	$10,689,847,723	211,230	$183,024,052	911,998	$866,148,343	198,958	$670,950,970
TAXABLE RETURNS								
LESS THAN $3,000	28,993	$60,430,532	1,924	$1,470,474	8,621	$10,559,788	1,214	$1,552,273
3,000 UNDER 4,000	12,324	45,046,904	742	330,316	3,573	2,604,004	214	179,314
4,000 UNDER 5,000	12,190	61,069,972	1,342	896,744	5,040	4,006,644	870	3,159,316
5,000 UNDER 6,000	221,261	1,190,827,151	25,234	26,790,544	91,162	96,889,732	18,926	64,723,687
6,000 UNDER 7,000	191,625	1,231,463,009	21,491	32,685,979	77,316	81,715,532	12,716	45,638,977
7,000 UNDER 8,000	178,611	1,325,769,866	20,953	25,810,913	78,637	91,646,988	15,625	62,558,949
8,000 UNDER 9,000	172,323	1,441,285,130	20,572	26,542,001	77,146	88,337,734	13,059	56,026,241
9,000 UNDER 10,000	158,408	1,482,230,728	21,187	34,099,914	78,410	91,547,203	12,428	59,269,637
10,000 UNDER 11,000	269,025	2,721,858,891	28,705	38,861,997	126,007	139,781,454	24,447	118,239,099
11,000 UNDER 12,000	274,076	3,023,956,465	39,518	44,423,608	143,772	173,678,313	23,513	128,431,627
12,000 UNDER 13,000	269,852	3,223,275,631	40,581	53,625,979	152,538	187,870,052	24,439	133,629,337
13,000 UNDER 14,000	238,724	3,075,650,061	34,848	48,406,211	144,908	167,913,199	18,327	109,304,376
14,000 UNDER 15,000	227,097	3,152,839,032	34,716	48,850,373	132,293	161,030,467	18,817	105,604,475
15,000 UNDER 16,000	227,121	3,393,493,861	35,534	49,179,923	141,567	160,296,222	19,000	120,546,477
16,000 UNDER 17,000	227,841	3,606,944,225	41,459	45,926,693	148,017	151,709,214	18,446	109,388,515
17,000 UNDER 18,000	211,864	3,571,155,612	39,862	42,451,349	139,622	142,957,889	18,808	104,401,392
18,000 UNDER 19,000	207,625	3,654,991,530	37,711	47,423,538	146,074	144,250,022	14,066	97,844,136
19,000 UNDER 20,000	194,149	3,621,441,185	35,433	45,522,574	140,335	140,377,497	18,369	115,596,314
20,000 UNDER 21,000	183,436	3,609,966,606	33,788	39,792,851	130,692	136,294,983	11,549	69,754,105
21,000 UNDER 22,000	177,805	3,640,429,999	39,702	46,586,366	134,866	139,330,350	13,927	86,311,313
22,000 UNDER 23,000	165,060	3,505,816,716	37,767	53,150,988	126,358	133,704,660	12,374	73,791,468
23,000 UNDER 24,000	141,823	3,151,627,464	33,982	39,431,340	112,959	126,213,010	10,138	65,036,759
24,000 UNDER 25,000	139,017	3,242,388,681	34,592	44,395,801	112,488	127,801,203	9,607	71,523,868
25,000 UNDER 26,000	120,792	2,919,184,582	32,469	42,534,966	102,896	120,640,266	9,621	63,246,479
26,000 UNDER 27,000	106,003	2,648,108,415	33,084	45,637,581	86,217	111,981,452	8,046	53,113,150
27,000 UNDER 28,000	98,105	2,517,205,753	24,801	47,595,298	85,304	111,128,140	7,008	51,116,748
28,000 UNDER 29,000	87,016	2,294,573,990	27,748	39,308,739	75,045	95,092,633	7,130	49,497,485
29,000 UNDER 30,000	76,238	2,059,897,043	24,499	33,947,728	68,122	92,433,573	5,210	35,704,608
30,000 UNDER 35,000	295,769	8,797,287,154	107,807	155,890,429	276,244	429,259,940	24,991	181,554,004
35,000 UNDER 40,000	152,326	4,975,614,447	72,579	143,199,558	153,950	298,541,668	14,358	117,515,450
40,000 UNDER 50,000	135,034	5,034,179,403	82,213	215,820,109	146,301	377,690,870	12,572	116,833,920
50,000 UNDER 60,000	54,350	2,286,488,950	39,040	155,166,720	64,650	246,128,370	5,750	50,097,530
60,000 UNDER 70,000	28,100	1,326,802,500	23,470	121,186,680	35,410	162,436,110	2,850	29,011,180
70,000 UNDER 80,000	17,800	922,363,600	15,230	101,193,950	22,890	127,851,090	1,870	17,708,960
80,000 UNDER 90,000	11,600	665,828,550	10,410	85,939,300	15,260	92,913,450	1,130	10,887,630
90,000 UNDER 100,000	7,980	515,398,670	7,640	69,195,650	10,570	74,011,770	780	7,026,060
100,000 UNDER 200,000	23,530	1,997,198,100	23,050	375,942,290	30,400	306,136,810	2,190	23,994,160
200,000 UNDER 500,000	4,799	725,352,386	5,191	258,493,287	6,203	130,663,840	449	5,356,018
500,000 UNDER 1,000,000	609	158,849,701	686	109,277,001	776	36,229,785	80	978,171
1,000,000 AND OVER	259	164,258,285	290	143,815,486	317	30,114,025	30	390,126
TOTAL TAXABLE RETURNS	5,350,560	$97,042,570,780	1,191,910	$2,980,801,248	3,632,956	$5,543,769,952	434,944	$2,619,123,334
GRAND TOTAL	7,825,059	$107,732,418,503	1,403,140	$3,163,825,300	4,544,954	$6,409,918,295	633,902	$3,290,074,304

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1977 Income Year

ADJUSTED GROSS INCOME CLASS	BUSINESS AND PROFESSION ○				FARM			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	3,324	$24,309,256	26,039	$288,464,352	85	$808,770	3,813	$109,766,160
$1 UNDER $1,000	9,123	6,126,733	2,945	5,409,877	250	235,250	654	3,083,225
1,000 UNDER 2,000	12,990	25,116,059	3,483	14,796,049	25	203,475	1,175	4,407,800
2,000 UNDER 3,000	14,024	28,999,910	6,279	10,960,722	—	—	700	6,648,300
3,000 UNDER 4,000	23,102	61,500,740	6,988	19,555,220	250	65,500	1,025	6,206,100
4,000 UNDER 5,000	23,133	77,635,988	7,370	21,289,897	250	75,750	1,429	5,736,954
5,000 UNDER 6,000	12,761	54,424,211	5,687	19,821,023	25	46,525	600	2,630,000
6,000 UNDER 7,000	15,555	63,880,218	4,154	14,176,425	1,033	3,203,501	600	3,592,250
7,000 UNDER 8,000	17,769	69,117,966	6,763	29,989,504	403	7,367,714	1,525	3,132,325
8,000 UNDER 9,000	14,653	69,084,374	5,813	19,807,339	50	138,400	1,262	4,576,730
9,000 UNDER 10,000	16,351	87,511,082	6,698	16,531,146	250	2,041,500	1,107	4,240,783
10,000 AND OVER	17,592	144,108,164	6,036	23,677,626	75	101,550	1,378	6,122,036
TOTAL NONTAXABLE RETURNS	180,377	$711,814,701	88,255	$484,479,180	2,776	$14,287,935	15,268	$160,222,663
TAXABLE RETURNS								
LESS THAN $3,000	1,085	$30,877,335	664	$9,014,181	—	—	731	$68,898,526
3,000 UNDER 4,000	543	1,097,850	278	2,326,485	—	—	—	—
4,000 UNDER 5,000	562	1,995,362	478	751,916	—	—	—	—
5,000 UNDER 6,000	8,554	32,750,581	3,444	8,102,225	25	$135,600	761	2,180,020
6,000 UNDER 7,000	8,375	38,821,938	2,241	2,955,217	254	692,658	675	6,101,800
7,000 UNDER 8,000	6,037	35,553,234	1,430	2,419,360	329	517,717	275	1,658,500
8,000 UNDER 9,000	8,001	49,417,703	3,621	7,859,171	—	—	554	5,637,336
9,000 UNDER 10,000	6,797	41,805,378	3,047	4,513,542	—	—	525	2,764,100
10,000 UNDER 11,000	17,543	101,567,147	5,915	9,816,442	1,389	7,066,465	2,465	14,057,798
11,000 UNDER 12,000	17,308	125,853,823	8,854	20,626,759	125	590,175	2,986	13,795,502
12,000 UNDER 13,000	20,453	131,439,394	8,207	20,474,115	1,011	4,590,702	2,008	10,205,263
13,000 UNDER 14,000	18,436	128,183,244	8,455	14,129,851	1,190	6,994,105	983	5,802,393
14,000 UNDER 15,000	15,598	120,949,710	11,058	24,862,465	579	2,244,751	1,207	4,501,151
15,000 UNDER 16,000	17,913	148,173,579	11,332	17,686,925	604	4,920,688	2,608	24,643,059
16,000 UNDER 17,000	21,495	147,362,951	9,148	20,284,520	1,141	7,359,197	2,487	8,020,936
17,000 UNDER 18,000	23,051	177,511,014	9,746	24,395,692	1,591	10,026,254	2,663	12,405,294
18,000 UNDER 19,000	19,560	172,327,313	7,220	14,555,820	1,141	3,151,681	2,261	7,263,391
19,000 UNDER 20,000	18,629	195,462,586	10,589	21,603,922	929	7,830,003	1,307	5,257,878
20,000 UNDER 21,000	16,221	153,323,880	7,489	16,586,428	728	6,476,833	2,594	11,148,777
21,000 UNDER 22,000	17,128	145,655,896	12,283	30,011,229	403	1,337,663	2,018	8,091,909
22,000 UNDER 23,000	16,972	162,532,926	9,420	19,693,545	1,033	7,187,255	1,328	4,616,223
23,000 UNDER 24,000	12,505	120,700,347	7,797	15,859,306	1,530	18,197,388	2,176	4,994,639
24,000 UNDER 25,000	12,802	152,435,253	6,992	9,143,411	177	913,983	1,230	1,934,600
25,000 UNDER 26,000	13,728	131,793,440	8,059	13,101,889	1,301	15,496,120	1,542	4,648,374
26,000 UNDER 27,000	13,365	153,113,129	5,574	8,038,041	968	4,081,604	1,375	5,216,925
27,000 UNDER 28,000	9,209	132,763,676	4,109	6,026,915	275	1,957,775	995	3,018,030
28,000 UNDER 29,000	8,994	115,547,471	4,195	6,093,204	450	2,996,000	807	5,259,591
29,000 UNDER 30,000	8,436	135,481,721	4,265	15,491,548	723	9,613,037	791	4,033,577
30,000 UNDER 35,000	40,801	597,275,094	16,330	48,421,147	2,047	34,931,486	4,860	20,987,628
35,000 UNDER 40,000	27,180	518,076,409	6,620	23,477,900	1,645	39,939,016	3,276	26,631,548
40,000 UNDER 50,000	33,363	860,405,180	7,868	39,606,606	2,858	67,031,163	3,765	24,260,515
50,000 UNDER 60,000	17,850	572,282,800	4,030	21,751,680	1,330	35,254,760	1,750	21,136,430
60,000 UNDER 70,000	9,650	382,212,360	2,310	14,943,300	910	27,081,840	1,230	18,767,050
70,000 UNDER 80,000	6,710	306,989,340	1,430	10,478,540	520	15,965,060	960	9,940,550
80,000 UNDER 90,000	4,420	227,976,680	1,020	10,372,480	350	11,337,920	630	7,640,210
90,000 UNDER 100,000	2,920	163,849,950	660	12,938,720	380	11,503,320	400	5,717,200
100,000 UNDER 200,000	7,340	493,955,650	2,150	30,068,170	1,020	45,843,350	1,690	37,933,670
200,000 UNDER 500,000	1,331	169,931,981	609	25,158,852	227	20,424,937	456	19,743,561
500,000 UNDER 1,000,000	196	68,347,135	81	4,918,584	24	2,767,417	78	6,121,333
1,000,000 AND OVER	81	104,865,365	31	6,045,806	10	263,263	39	4,303,920
TOTAL TAXABLE RETURNS	511,192	$7,550,666,185	219,149	$616,812,919	29,472	$436,722,424	58,538	$449,339,207
GRAND TOTAL	691,569	$8,262,480,886	307,404	$1,101,292,099	32,248	$451,010,359	73,806	$609,561,870

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1977 Income Year

ADJUSTED GROSS INCOME CLASS	PARTNERSHIP Ω				RENTS AND ROYALTIES			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	1,006	$18,009,682	13,951	$246,831,311	2,894	$12,144,065	11,290	$71,760,005
$1 UNDER $1,000	882	845,974	679	356,157	4,104	1,387,898	3,137	6,427,830
1,000 UNDER 2,000	2,607	4,509,196	1,559	4,882,565	7,520	6,349,033	2,975	11,913,425
2,000 UNDER 3,000	2,450	4,690,125	1,100	5,202,575	7,579	7,672,238	6,129	14,218,185
3,000 UNDER 4,000	2,654	4,288,824	1,675	2,225,625	7,761	13,568,855	8,869	17,541,978
4,000 UNDER 5,000	3,337	5,633,122	1,889	7,507,286	10,904	13,627,783	6,358	8,695,493
5,000 UNDER 6,000	1,858	8,179,710	1,225	3,901,175	6,468	10,531,031	3,630	13,716,711
6,000 UNDER 7,000	1,275	6,446,825	1,925	4,814,225	7,083	7,658,377	8,079	22,718,843
7,000 UNDER 8,000	2,175	11,373,325	2,037	8,776,653	6,200	12,486,425	7,340	16,019,450
8,000 UNDER 9,000	2,208	6,334,308	2,004	9,838,921	5,183	12,915,008	5,525	15,404,621
9,000 UNDER 10,000	2,562	12,311,047	1,767	4,872,614	6,291	17,621,554	7,749	17,556,601
10,000 AND OVER	3,262	27,001,998	5,523	26,680,650	6,061	23,265,285	10,965	46,111,879
TOTAL NONTAXABLE RETURNS	26,276	$109,624,136	35,354	$325,889,757	78,048	$139,227,552	82,046	$262,085,021
TAXABLE RETURNS								
LESS THAN $3,000	1,155	$2,436,016	709	$23,724,177	1,848	$3,549,416	1,389	$8,081,411
3,000 UNDER 4,000	342	1,125,522	148	739,139	342	811,566	125	354,375
4,000 UNDER 5,000	442	1,598,014	228	110,466	476	824,612	456	140,448
5,000 UNDER 6,000	2,610	8,389,021	1,204	3,561,398	6,425	9,630,703	4,261	5,373,935
6,000 UNDER 7,000	1,914	4,929,610	1,639	2,969,242	7,128	14,035,444	3,359	6,665,093
7,000 UNDER 8,000	2,567	11,507,489	1,079	13,819,151	5,109	10,647,037	4,837	15,433,633
8,000 UNDER 9,000	2,256	14,488,269	1,595	3,196,813	4,624	9,316,745	4,546	8,203,572
9,000 UNDER 10,000	1,992	12,920,031	1,837	3,024,257	4,961	6,932,531	6,143	19,583,748
10,000 UNDER 11,000	4,673	29,764,768	2,983	5,802,361	7,249	14,006,412	10,256	26,062,314
11,000 UNDER 12,000	3,507	15,530,106	3,046	6,642,909	12,140	27,801,438	11,267	19,335,662
12,000 UNDER 13,000	4,447	29,304,418	3,894	12,977,128	11,223	27,275,936	15,892	44,306,959
13,000 UNDER 14,000	5,237	29,401,542	2,383	8,184,634	12,391	25,671,138	15,248	32,130,622
14,000 UNDER 15,000	3,660	21,209,419	3,518	5,574,926	10,071	29,628,490	13,226	27,228,591
15,000 UNDER 16,000	3,339	22,355,526	4,806	10,756,787	10,580	27,677,244	14,594	29,391,052
16,000 UNDER 17,000	5,749	49,711,319	3,940	6,761,370	10,820	20,782,992	19,095	42,401,614
17,000 UNDER 18,000	4,570	32,893,932	5,629	11,264,175	10,543	20,652,651	15,090	54,729,873
18,000 UNDER 19,000	4,800	40,005,953	4,067	8,052,863	10,577	27,273,589	14,701	36,214,720
19,000 UNDER 20,000	4,303	37,454,145	3,615	8,843,963	10,419	22,024,116	15,986	49,606,893
20,000 UNDER 21,000	4,228	39,215,397	5,733	12,731,365	10,539	32,999,723	17,988	55,128,177
21,000 UNDER 22,000	4,444	40,507,854	4,594	35,603,852	9,396	31,304,312	14,898	26,938,338
22,000 UNDER 23,000	4,116	42,087,387	5,028	12,174,231	6,644	20,165,221	14,232	30,006,992
23,000 UNDER 24,000	5,022	39,022,443	2,564	7,510,171	7,926	17,722,840	15,362	34,877,385
24,000 UNDER 25,000	4,923	51,251,675	2,947	6,388,199	5,808	18,986,996	14,144	37,852,110
25,000 UNDER 26,000	3,073	25,135,015	4,696	18,613,783	7,495	13,752,684	15,691	60,920,934
26,000 UNDER 27,000	3,591	28,998,637	4,383	14,194,170	8,301	28,720,315	13,459	29,394,106
27,000 UNDER 28,000	4,818	42,643,608	3,343	11,949,375	6,954	15,999,650	8,892	16,853,386
28,000 UNDER 29,000	3,676	33,509,660	3,041	8,136,488	7,002	21,775,932	11,583	28,667,929
29,000 UNDER 30,000	4,332	48,774,344	2,365	6,613,264	8,539	17,196,626	8,730	17,796,713
30,000 UNDER 35,000	15,282	147,949,503	16,470	54,604,821	20,599	73,636,224	41,833	140,008,611
35,000 UNDER 40,000	12,920	135,198,242	13,104	63,493,491	16,571	74,562,676	28,562	86,432,762
40,000 UNDER 50,000	17,315	255,308,948	16,939	85,544,187	21,843	105,934,573	30,742	98,853,014
50,000 UNDER 60,000	12,560	252,652,900	10,820	78,118,780	11,400	77,347,056	14,760	72,324,670
60,000 UNDER 70,000	8,760	224,301,820	6,900	55,125,210	6,800	56,219,610	8,440	43,602,370
70,000 UNDER 80,000	6,710	193,959,340	5,070	52,341,830	5,720	55,062,850	5,170	37,436,400
80,000 UNDER 90,000	4,640	153,247,590	3,770	40,910,760	3,990	41,136,800	3,540	23,473,180
90,000 UNDER 100,000	3,420	120,139,140	2,660	32,659,000	2,930	40,676,450	2,330	16,933,220
100,000 UNDER 200,000	10,910	526,889,820	7,860	153,023,850	9,940	169,312,270	7,020	84,520,060
200,000 UNDER 500,000	2,479	216,858,564	1,911	83,859,112	2,287	76,646,910	1,421	28,625,816
500,000 UNDER 1,000,000	289	40,964,860	277	30,093,543	300	20,627,511	192	6,504,617
1,000,000 AND OVER	117	30,838,436	130	22,762,652	120	17,508,655	70	3,308,667
TOTAL TAXABLE RETURNS	195,188	$3,054,480,333	171,616	$1,022,499,913	318,030	$1,326,341,028	449,780	$1,406,011,912
GRAND TOTAL	221,464	$3,164,104,469	206,970	$1,348,389,670	396,078	$1,465,568,580	531,826	$1,668,096,933

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1977 Income Year

ADJUSTED GROSS INCOME CLASS	NET SALE OF CAPITAL ASSETS μ				ALL OTHER INCOME SOURCES ζ			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	7,529	$45,779,923	4,503	$3,371,555	4,256	$18,477,532	2,391	$45,705,842
$1 UNDER $1,000	3,391	2,945,457	2,154	1,060,675	6,170	2,628,794	375	609,175
1,000 UNDER 2,000	5,891	6,891,980	2,204	1,867,500	7,546	7,983,285	1,525	4,408,375
2,000 UNDER 3,000	8,525	14,836,675	1,858	1,661,625	9,104	15,164,570	579	1,811,787
3,000 UNDER 4,000	10,473	17,886,635	4,454	2,834,440	8,897	16,560,269	1,504	2,926,438
4,000 UNDER 5,000	11,891	21,592,452	4,023	2,219,447	10,531	17,628,095	1,062	2,849,010
5,000 UNDER 6,000	7,004	9,428,275	3,411	2,388,401	6,504	12,266,525	2,075	4,375,250
6,000 UNDER 7,000	9,633	15,992,296	3,276	2,149,338	9,804	21,763,705	575	572,900
7,000 UNDER 8,000	9,915	18,552,173	3,233	2,637,600	9,528	15,484,118	1,454	4,308,541
8,000 UNDER 9,000	6,678	11,116,821	3,846	3,255,618	6,986	21,146,248	575	2,385,025
9,000 UNDER 10,000	10,031	22,661,484	4,364	2,906,975	6,454	18,558,875	450	2,780,475
10,000 AND OVER	11,621	49,157,831	5,072	4,329,268	6,400	20,545,540	2,286	10,951,837
TOTAL NONTAXABLE RETURNS	102,582	$234,842,002	42,398	$30,682,442	92,180	$188,207,556	14,851	$85,684,655
TAXABLE RETURNS								
LESS THAN $3,000	2,858	$36,368,795	353	$152,800	1,266	$3,778,149	413	$8,345,748
3,000 UNDER 4,000	831	3,682,378	100	100,000	856	1,358,602	—	—
4,000 UNDER 5,000	795	2,578,209	428	284,200	564	1,621,536	114	21,888
5,000 UNDER 6,000	5,811	12,562,080	6,244	4,397,081	5,038	9,337,067	425	494,075
6,000 UNDER 7,000	8,734	19,652,824	5,087	2,916,148	8,933	17,634,844	200	335,800
7,000 UNDER 8,000	7,979	26,818,271	2,413	1,307,808	9,042	12,142,358	328	1,287,366
8,000 UNDER 9,000	9,003	23,186,540	4,684	2,750,492	5,366	11,810,854	600	1,326,600
9,000 UNDER 10,000	8,177	20,637,264	4,828	3,395,112	6,802	14,615,127	569	1,932,261
10,000 UNDER 11,000	14,072	35,853,641	6,073	4,629,415	12,070	25,563,506	873	718,475
11,000 UNDER 12,000	15,687	50,287,934	10,015	6,850,484	13,802	33,187,979	1,279	4,602,686
12,000 UNDER 13,000	17,168	62,600,529	8,393	5,353,792	10,121	34,945,632	1,396	672,830
13,000 UNDER 14,000	16,384	63,859,927	8,549	6,497,206	11,251	34,533,479	2,318	3,088,946
14,000 UNDER 15,000	20,216	77,463,269	7,159	4,602,856	13,070	27,505,170	1,990	3,705,204
15,000 UNDER 16,000	16,708	58,436,280	7,758	5,988,780	10,844	32,103,611	856	2,812,636
16,000 UNDER 17,000	18,865	68,603,481	10,448	8,298,015	13,566	40,609,644	1,129	8,339,333
17,000 UNDER 18,000	15,314	67,648,828	9,609	6,642,103	9,778	25,775,383	1,821	5,630,439
18,000 UNDER 19,000	19,637	81,475,964	10,854	7,563,271	9,213	19,639,724	525	292,875
19,000 UNDER 20,000	16,691	68,720,081	8,374	6,207,706	10,087	20,348,775	1,179	1,357,522
20,000 UNDER 21,000	15,725	80,932,471	9,804	6,856,709	8,700	21,124,871	1,383	1,497,269
21,000 UNDER 22,000	18,250	72,089,626	8,604	6,219,077	11,791	28,203,856	1,635	1,151,912
22,000 UNDER 23,000	14,649	58,945,229	9,673	7,598,150	11,987	29,557,769	275	157,300
23,000 UNDER 24,000	15,414	63,411,336	9,437	6,817,442	8,502	23,775,079	879	299,079
24,000 UNDER 25,000	13,480	52,651,862	10,164	6,970,526	9,215	24,898,221	1,573	4,029,654
25,000 UNDER 26,000	16,407	74,385,774	7,855	5,916,441	8,411	18,718,992	766	646,935
26,000 UNDER 27,000	12,965	53,314,437	10,995	7,677,858	7,283	25,624,509	1,283	2,114,890
27,000 UNDER 28,000	14,738	61,109,520	6,489	4,475,331	5,776	19,555,534	1,317	1,521,142
28,000 UNDER 29,000	14,639	68,840,381	6,598	4,627,851	6,118	19,201,056	1,164	2,330,788
29,000 UNDER 30,000	14,239	74,268,330	5,700	4,548,625	8,171	18,617,030	834	2,811,309
30,000 UNDER 35,000	53,408	330,880,471	29,936	21,830,864	28,377	103,177,025	3,180	12,448,793
35,000 UNDER 40,000	39,369	336,512,070	20,110	14,419,861	17,484	61,667,003	2,262	13,665,265
40,000 UNDER 50,000	48,521	397,717,734	22,340	17,262,254	24,231	90,137,761	4,515	11,515,270
50,000 UNDER 60,000	25,830	301,185,940	12,010	9,280,990	13,230	74,493,330	2,380	8,627,300
60,000 UNDER 70,000	15,840	215,722,090	6,840	5,524,530	7,780	54,787,930	1,330	7,295,680
70,000 UNDER 80,000	10,830	170,275,080	4,810	4,067,780	5,260	40,337,820	860	4,130,160
80,000 UNDER 90,000	7,310	137,928,550	3,460	2,943,440	4,060	39,687,680	630	4,272,060
90,000 UNDER 100,000	5,410	104,817,720	2,190	1,868,370	2,850	26,998,460	540	2,332,750
100,000 UNDER 200,000	14,730	507,548,240	6,540	5,752,318	9,490	148,187,330	1,920	23,976,790
200,000 UNDER 500,000	3,937	291,136,192	1,296	1,189,484	2,474	85,960,686	488	7,841,598
500,000 UNDER 1,000,000	543	136,597,928	155	148,346	378	26,372,645	86	3,233,223
1,000,000 AND OVER	226	197,866,167	61	60,500	147	31,307,185	36	2,217,312
TOTAL TAXABLE RETURNS	593,390	$4,610,573,443	306,447	$224,789,138	347,284	$1,363,983,434	45,347	$135,075,398
GRAND TOTAL	695,972	$4,845,415,445	348,845	$255,471,580	439,464	$1,552,110,990	60,198	$220,760,053

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1977 Income Year

ADJUSTED GROSS INCOME CLASS	EMPLOYEE BUSINESS EXPENSE		SELF-EMPLOYED RETIREMENT PLAN		INDIVIDUAL RETIREMENT PLAN	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS						
NO ADJ. GROSS INCOME	3,275	$34,065,621	55	$77,955	62	$63,470
$1 UNDER $1,000	1,550	2,169,050	139	54,739	—	—
1,000 UNDER 2,000	3,008	7,002,107	375	256,000	275	384,550
2,000 UNDER 3,000	4,450	5,091,150	—	—	275	125,225
3,000 UNDER 4,000	7,937	14,240,255	25	22,500	525	416,900
4,000 UNDER 5,000	8,987	10,510,502	550	411,250	1,162	468,911
5,000 UNDER 6,000	5,154	7,091,006	100	72,200	325	124,250
6,000 UNDER 7,000	7,633	15,290,425	550	403,525	1,804	1,158,801
7,000 UNDER 8,000	8,724	16,867,728	1,154	409,861	1,325	1,209,925
8,000 UNDER 9,000	10,178	12,165,468	650	677,525	1,279	1,187,536
9,000 UNDER 10,000	12,187	19,448,389	1,225	920,375	2,000	1,532,950
10,000 AND OVER	8,680	19,996,753	1,089	1,182,175	1,486	1,696,925
TOTAL NONTAXABLE RETURNS	81,763	$163,938,454	5,912	$4,488,105	10,518	$8,369,443
TAXABLE RETURNS						
LESS THAN $3,000	3,381	$5,173,631	100	$29,800	214	$203,694
3,000 UNDER 4,000	2,157	2,667,279	114	60,648	—	—
4,000 UNDER 5,000	2,268	6,764,693	—	—	129	145,899
5,000 UNDER 6,000	8,066	10,177,121	300	264,775	1,025	690,100
6,000 UNDER 7,000	9,022	16,210,985	400	311,900	654	361,500
7,000 UNDER 8,000	8,617	11,161,900	325	411,425	1,550	923,450
8,000 UNDER 9,000	11,906	16,624,454	832	974,343	2,263	1,816,059
9,000 UNDER 10,000	8,456	8,886,432	537	463,317	3,389	3,717,097
10,000 UNDER 11,000	20,398	30,404,589	1,483	1,410,079	3,847	3,479,902
11,000 UNDER 12,000	20,685	28,230,855	1,857	1,595,750	4,101	4,418,475
12,000 UNDER 13,000	18,445	33,033,468	2,325	2,494,275	3,816	4,565,444
13,000 UNDER 14,000	22,159	31,340,736	3,085	3,500,512	3,788	2,896,261
14,000 UNDER 15,000	24,477	40,655,688	1,154	961,927	4,037	4,903,115
15,000 UNDER 16,000	24,801	51,518,516	2,680	2,521,173	3,319	3,883,794
16,000 UNDER 17,000	26,482	43,906,558	2,908	3,310,013	5,653	6,440,806
17,000 UNDER 18,000	25,326	37,927,399	1,847	2,537,430	3,543	4,467,584
18,000 UNDER 19,000	25,001	35,811,886	3,486	4,390,335	6,206	7,256,320
19,000 UNDER 20,000	28,246	37,105,144	3,265	4,192,716	4,123	5,280,375
20,000 UNDER 21,000	25,315	39,167,135	2,478	2,932,646	5,342	5,952,797
21,000 UNDER 22,000	30,910	44,224,294	1,609	2,770,300	8,768	9,150,279
22,000 UNDER 23,000	21,707	30,534,400	2,517	4,111,612	6,244	6,756,450
23,000 UNDER 24,000	22,154	36,507,815	1,710	2,625,826	5,643	6,493,877
24,000 UNDER 25,000	23,466	41,733,891	1,578	2,483,875	5,199	6,814,396
25,000 UNDER 26,000	19,549	31,263,807	3,019	4,889,197	6,346	7,904,940
26,000 UNDER 27,000	19,394	35,537,976	1,253	2,290,512	5,351	6,991,663
27,000 UNDER 28,000	15,770	19,701,175	1,548	2,155,640	6,145	7,860,479
28,000 UNDER 29,000	14,083	24,091,741	2,489	3,320,050	3,708	4,598,273
29,000 UNDER 30,000	14,473	26,681,429	1,453	2,678,975	5,930	7,430,548
30,000 UNDER 35,000	56,569	97,971,502	9,065	13,026,210	19,745	22,750,324
35,000 UNDER 40,000	30,324	61,930,233	6,742	13,211,112	15,494	21,138,223
40,000 UNDER 50,000	32,641	66,150,557	11,980	24,380,779	14,569	20,143,288
50,000 UNDER 60,000	14,900	40,685,640	7,260	16,187,790	7,850	11,099,090
60,000 UNDER 70,000	7,790	23,152,040	5,120	11,660,640	4,660	6,627,430
70,000 UNDER 80,000	4,790	13,857,250	4,150	9,599,520	2,820	3,890,830
80,000 UNDER 90,000	2,790	9,217,700	2,800	6,668,280	1,660	2,328,420
90,000 UNDER 100,000	2,010	7,472,350	1,770	4,219,880	1,400	1,940,890
100,000 UNDER 200,000	5,370	22,444,070	5,010	11,838,210	2,940	4,245,320
200,000 UNDER 500,000	889	5,844,586	774	1,821,399	488	714,749
500,000 UNDER 1,000,000	94	1,026,086	68	162,067	45	64,469
1,000,000 AND OVER	49	4,047,474	16	36,969	20	28,972
TOTAL TAXABLE RETURNS	654,930	$1,130,844,485	101,107	$172,501,907	182,024	$220,375,682
GRAND TOTAL	736,693	$1,294,782,939	107,019	$176,990,012	192,542	$228,745,125

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1977 Income Year

ADJUSTED GROSS INCOME CLASS	MOVING EXPENSE		FORFEITED INTEREST		ALIMONY		TOTAL ADJUSTMENTS θ	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	1,643	$5,061,682	82	$26,470	292	$591,100	5,722	$41,378,548
$1 UNDER $1,000	758	730,644	—	—	525	1,061,250	5,455	13,036,611
1,000 UNDER 2,000	250	106,250	533	180,417	275	1,170,000	8,099	19,652,434
2,000 UNDER 3,000	2,250	4,771,500	500	23,000	225	730,000	12,904	25,787,747
3,000 UNDER 4,000	879	3,884,324	1,275	123,525	250	200,000	17,324	35,082,929
4,000 UNDER 5,000	2,179	2,360,575	1,479	231,915	600	634,500	24,065	30,162,028
5,000 UNDER 6,000	3,000	3,317,000	550	131,000	350	1,104,225	12,366	20,470,731
6,000 UNDER 7,000	1,508	1,899,109	1,275	330,300	300	950,525	19,074	34,456,185
7,000 UNDER 8,000	1,879	2,324,144	1,550	1,001,125	783	7,099,350	20,895	44,978,608
8,000 UNDER 9,000	1,983	2,533,765	1,000	142,000	25	20,000	20,158	27,313,294
9,000 UNDER 10,000	1,875	2,600,300	1,100	48,500	—	—	23,734	39,294,864
10,000 AND OVER	2,268	3,885,479	885	142,065	1,375	3,657,500	16,372	33,476,499
TOTAL NONTAXABLE RETURNS	20,472	$33,474,772	10,229	$2,380,317	5,000	$17,218,450	186,168	$365,090,478
TAXABLE RETURNS								
LESS THAN $3,000	—	—	125	$8,325	—	—	3,820	$5,529,450
3,000 UNDER 4,000	25	$7,650	—	—	200	$11,300	2,610	2,960,877
4,000 UNDER 5,000	—	—	100	53,600	314	306,266	2,682	7,370,458
5,000 UNDER 6,000	750	284,500	529	148,522	1,106	1,891,220	14,239	17,839,255
6,000 UNDER 7,000	2,275	1,048,000	828	113,265	150	84,000	15,882	21,135,125
7,000 UNDER 8,000	2,081	2,498,521	700	99,300	375	236,275	13,640	16,901,246
8,000 UNDER 9,000	753	1,162,385	829	51,227	809	1,539,230	17,671	24,699,694
9,000 UNDER 10,000	2,565	1,392,878	1,078	127,194	878	1,485,425	17,703	18,373,343
10,000 UNDER 11,000	3,131	2,094,727	2,082	337,320	1,056	3,055,260	35,920	47,132,427
11,000 UNDER 12,000	3,607	4,172,570	1,928	199,630	954	1,837,475	36,979	47,377,680
12,000 UNDER 13,000	3,963	5,699,528	1,789	116,255	1,514	2,617,080	36,795	57,362,289
13,000 UNDER 14,000	5,222	6,239,957	2,446	321,333	1,586	3,235,000	41,009	55,212,124
14,000 UNDER 15,000	4,657	8,031,943	1,358	292,329	1,804	3,612,450	37,817	63,276,857
15,000 UNDER 16,000	7,611	8,534,872	2,707	685,604	2,959	5,284,530	44,072	79,415,742
16,000 UNDER 17,000	3,791	5,288,660	836	200,078	3,221	8,597,041	43,393	70,642,696
17,000 UNDER 18,000	4,114	6,011,174	1,707	365,877	1,540	2,981,175	38,946	59,567,800
18,000 UNDER 19,000	4,637	6,268,130	1,078	180,479	1,334	2,164,275	40,920	59,592,146
19,000 UNDER 20,000	2,318	4,101,832	1,606	229,886	1,803	3,676,325	41,315	56,821,093
20,000 UNDER 21,000	3,249	9,715,152	2,836	370,134	3,094	7,700,800	39,588	66,525,989
21,000 UNDER 22,000	1,804	1,466,741	1,458	235,120	1,685	5,213,139	43,465	64,854,023
22,000 UNDER 23,000	2,451	4,219,282	1,490	105,522	425	952,950	32,064	47,117,716
23,000 UNDER 24,000	2,123	2,053,297	1,885	374,946	3,260	8,162,101	33,579	57,462,389
24,000 UNDER 25,000	3,925	6,971,000	679	81,368	868	1,336,435	32,022	60,358,715
25,000 UNDER 26,000	2,245	4,570,172	584	242,963	1,179	4,398,875	30,621	54,138,454
26,000 UNDER 27,000	1,878	8,219,058	1,235	359,362	2,344	3,311,980	29,127	57,302,051
27,000 UNDER 28,000	2,164	3,231,880	700	69,675	1,604	2,639,350	24,164	35,984,349
28,000 UNDER 29,000	1,481	2,194,704	125	9,675	1,003	2,533,350	20,364	38,824,900
29,000 UNDER 30,000	1,083	1,985,353	560	104,650	1,845	4,318,425	21,944	43,898,270
30,000 UNDER 35,000	3,955	9,408,795	2,175	501,620	6,008	16,220,454	87,557	161,007,641
35,000 UNDER 40,000	3,813	10,706,743	2,083	361,924	4,921	16,519,480	55,235	124,795,465
40,000 UNDER 50,000	1,688	6,824,215	3,131	369,364	5,046	21,134,591	58,443	139,488,769
50,000 UNDER 60,000	1,070	3,695,880	1,100	246,710	2,650	15,438,940	28,480	87,567,500
60,000 UNDER 70,000	410	1,251,780	580	181,800	1,720	11,529,060	16,280	54,509,650
70,000 UNDER 80,000	240	1,097,010	330	123,990	950	7,182,800	10,630	35,799,830
80,000 UNDER 90,000	150	565,810	230	136,890	660	5,561,150	6,640	24,630,260
90,000 UNDER 100,000	70	327,010	170	89,350	600	5,234,260	4,810	19,333,740
100,000 UNDER 200,000	220	882,590	470	188,870	1,710	18,748,630	12,860	58,512,690
200,000 UNDER 500,000	29	116,830	81	63,388	414	7,180,308	2,185	15,751,473
500,000 UNDER 1,000,000	2	603		25,082	65	1,805,060	234	3,085,867
1,000,000 AND OVER	—	—		3,000	24	1,560,877	87	5,677,292
TOTAL TAXABLE RETURNS	84,550	$142,341,232	43,642	$7,775,627	63,678	$211,297,342	1,075,792	$1,967,837,335
GRAND TOTAL	105,022	$175,816,004	53,871	$10,155,944	68,678	$228,515,792	1,261,960	$2,332,927,813

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1977 Income Year

ADJUSTED GROSS INCOME CLASS	STANDARD DEDUCTIONS		ITEMIZED DEDUCTIONS		MEDICAL EXPENSE		HOME REAL ESTATE TAXES	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	201,539	$255,019,000	8,722	$64,380,449	6,560	$9,732,619	7,088	$10,242,447
$1 UNDER $1,000	255,624	288,361,430	2,804	9,575,730	1,550	1,429,850	1,829	2,400,045
1,000 UNDER 2,000	363,731	417,745,900	4,901	21,640,232	3,854	6,746,515	3,158	2,821,382
2,000 UNDER 3,000	420,162	495,020,420	8,637	33,129,078	7,154	9,790,427	6,158	5,338,370
3,000 UNDER 4,000	426,739	531,735,060	17,383	62,409,847	14,942	19,430,529	10,813	10,339,895
4,000 UNDER 5,000	388,446	507,444,190	23,484	86,429,579	18,263	26,003,522	17,051	12,801,472
5,000 UNDER 6,000	145,790	288,612,540	19,628	88,007,593	15,395	28,415,602	15,095	11,474,610
6,000 UNDER 7,000	147,920	294,675,000	27,195	119,586,875	19,962	32,280,612	20,633	18,537,635
7,000 UNDER 8,000	145,377	290,416,000	35,426	159,396,098	30,009	50,374,721	28,560	24,552,651
8,000 UNDER 9,000	132,134	264,172,000	35,541	169,455,535	29,062	36,617,550	28,496	24,736,192
9,000 UNDER 10,000	117,964	235,818,000	50,760	226,225,577	42,456	49,934,816	42,021	32,803,295
10,000 AND OVER	2,635	5,035,400	67,032	689,486,523	57,506	134,838,688	62,333	85,977,498
TOTAL NONTAXABLE RETURNS	2,748,061	$3,874,054,940	301,513	$1,729,723,116	246,713	$405,595,451	243,285	$242,025,492
TAXABLE RETURNS								
LESS THAN $3,000	33,363	$9,745,150	2,241	$4,117,828	1,315	$390,518	1,058	$1,063,838
3,000 UNDER 4,000	13,149	7,006,740	1,278	1,405,331	539	190,906	350	67,300
4,000 UNDER 5,000	13,216	8,981,260	2,021	2,404,055	1,164	355,208	514	460,882
5,000 UNDER 6,000	236,913	234,132,420	19,862	40,358,575	16,037	9,662,817	12,109	8,028,738
6,000 UNDER 7,000	192,869	191,602,320	29,460	69,992,899	24,214	17,041,338	19,794	13,009,789
7,000 UNDER 8,000	180,614	180,682,430	26,052	63,985,912	21,369	13,335,461	15,782	9,078,764
8,000 UNDER 9,000	161,768	162,284,680	34,398	91,648,421	25,353	16,077,504	20,984	14,367,190
9,000 UNDER 10,000	142,955	148,629,720	36,989	104,189,819	25,796	18,271,408	21,923	15,572,213
10,000 UNDER 11,000	214,623	323,070,410	82,918	272,090,967	67,393	42,612,383	62,443	43,629,814
11,000 UNDER 12,000	203,997	309,893,580	100,694	356,144,382	79,558	59,171,997	75,547	55,776,306
12,000 UNDER 13,000	178,812	272,845,680	120,271	443,670,594	91,283	61,849,578	88,933	65,488,753
13,000 UNDER 14,000	140,362	218,849,360	123,827	475,063,359	89,611	65,691,272	95,827	72,079,564
14,000 UNDER 15,000	122,285	193,230,240	126,862	514,476,488	95,037	66,160,093	106,213	78,417,150
15,000 UNDER 16,000	108,897	182,472,860	139,239	590,568,811	103,215	77,371,074	118,797	89,787,671
16,000 UNDER 17,000	94,450	159,279,510	152,850	662,528,247	114,202	69,493,094	128,244	100,049,297
17,000 UNDER 18,000	78,585	136,564,800	151,502	684,523,436	108,782	63,719,873	126,073	99,397,042
18,000 UNDER 19,000	71,216	122,575,830	153,369	701,153,182	109,355	67,270,152	132,241	106,115,808
19,000 UNDER 20,000	51,846	89,815,160	159,731	772,711,761	116,356	73,306,646	134,986	112,539,497
20,000 UNDER 21,000	44,791	80,005,020	151,291	713,424,739	113,201	62,237,902	130,154	108,822,698
21,000 UNDER 22,000	40,746	74,102,000	148,318	759,381,547	108,563	61,421,420	132,086	110,670,589
22,000 UNDER 23,000	34,703	62,787,640	141,479	742,200,979	100,948	61,336,257	127,361	117,502,407
23,000 UNDER 24,000	26,462	47,982,000	124,088	647,422,177	88,913	57,246,710	110,976	108,286,523
24,000 UNDER 25,000	22,173	40,441,840	127,212	684,032,907	92,252	51,279,091	113,944	112,276,648
25,000 UNDER 26,000	16,016	29,045,880	112,141	632,448,830	80,717	45,915,645	103,629	102,581,687
26,000 UNDER 27,000	11,607	21,704,000	102,733	587,250,861	77,522	43,864,397	93,209	90,844,186
27,000 UNDER 28,000	12,887	23,677,000	93,972	524,983,560	69,805	38,628,303	85,418	88,720,769
28,000 UNDER 29,000	7,171	13,305,000	86,483	522,804,272	61,715	30,625,635	79,824	86,017,545
29,000 UNDER 30,000	6,938	12,604,000	75,500	462,398,780	54,551	26,916,695	70,327	79,871,759
30,000 UNDER 35,000	24,835	45,247,940	297,343	1,942,697,447	217,782	108,463,239	279,390	335,506,917
35,000 UNDER 40,000	11,432	20,881,860	159,237	1,156,322,037	115,686	62,763,051	150,891	209,112,101
40,000 UNDER 50,000	7,805	14,335,280	152,903	1,255,450,013	109,401	77,425,341	145,363	235,692,104
50,000 UNDER 60,000	3,190	5,797,600	65,770	646,578,710	43,200	30,702,460	62,470	125,700,690
60,000 UNDER 70,000	1,480	2,669,400	35,660	386,642,450	22,410	15,860,870	33,550	77,356,700
70,000 UNDER 80,000	1,020	1,812,800	23,050	286,223,220	13,860	11,351,350	21,990	55,883,540
80,000 UNDER 90,000	570	1,045,600	15,390	211,146,900	8,820	8,105,350	14,640	40,490,870
90,000 UNDER 100,000	380	670,000	10,600	155,114,820	6,040	6,314,010	10,220	29,873,600
100,000 UNDER 200,000	830	1,413,400	31,000	599,468,150	16,410	15,254,370	29,370	106,685,150
200,000 UNDER 500,000	124	217,700	6,276	243,612,629	3,034	5,123,653	5,951	33,342,447
500,000 UNDER 1,000,000	9	13,890	800	75,611,807	353	644,349	748	6,730,505
1,000,000 AND OVER	5	8,080	319	83,473,991	138	197,960	309	4,621,600
TOTAL TAXABLE RETURNS	2,515,094	$3,451,430,350	3,425,129	$19,169,724,933	2,491,900	$1,543,649,380	2,963,555	$3,159,520,651
GRAND TOTAL	5,263,155	$7,325,485,290	3,726,642	$20,899,448,049	2,738,613	$1,949,244,831	3,206,840	$3,401,546,143

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1977 Income Year

ADJUSTED GROSS INCOME CLASS	OTHER REAL ESTATE TAXES		GAS TAXES		SALES TAXES		LICENSE TAXES	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	550	$315,664	6,628	$578,164	7,350	$3,224,354	4,940	$439,404
$1 UNDER $1,000	250	71,500	1,504	132,594	1,754	596,570	625	94,525
1,000 UNDER 2,000	—	—	3,208	261,132	3,858	754,917	1,954	128,577
2,000 UNDER 3,000	300	27,600	6,329	413,623	8,033	1,247,166	5,600	287,200
3,000 UNDER 4,000	508	354,813	12,849	913,809	16,350	2,655,159	10,092	439,045
4,000 UNDER 5,000	250	750	19,247	1,433,428	21,730	4,019,645	16,818	819,383
5,000 UNDER 6,000	975	531,650	17,067	1,438,559	18,345	4,085,105	14,191	788,535
6,000 UNDER 7,000	400	118,725	23,083	2,163,094	25,083	4,859,372	18,654	1,220,600
7,000 UNDER 8,000	775	247,850	30,447	2,981,819	34,797	7,710,043	26,940	1,743,907
8,000 UNDER 9,000	1,400	468,350	33,537	3,305,247	34,283	9,233,913	30,966	2,351,699
9,000 UNDER 10,000	1,075	278,775	48,481	4,806,322	49,460	14,500,126	43,781	3,348,284
10,000 AND OVER	3,721	4,342,297	62,444	7,107,385	65,283	27,370,032	56,195	5,862,965
TOTAL NONTAXABLE RETURNS	10,204	$6,757,974	264,824	$25,535,176	286,326	$80,256,402	230,756	$17,524,124
TAXABLE RETURNS								
LESS THAN $3,000	10	$6,260	1,700	$42,457	1,713	$191,339	814	$31,482
3,000 UNDER 4,000	25	2,125	1,039	33,320	1,164	84,239	414	16,154
4,000 UNDER 5,000	—	—	1,807	69,815	1,807	344,709	843	54,101
5,000 UNDER 6,000	1,291	295,447	15,547	1,168,983	18,306	2,995,287	12,903	598,567
6,000 UNDER 7,000	300	27,650	24,327	1,538,967	29,210	5,298,230	19,665	748,032
7,000 UNDER 8,000	350	42,125	22,847	1,587,643	24,820	5,880,278	19,599	1,198,659
8,000 UNDER 9,000	950	136,875	29,824	2,222,125	32,741	6,718,563	26,620	1,364,521
9,000 UNDER 10,000	700	204,425	31,620	2,492,960	35,840	7,720,425	25,794	1,281,774
10,000 UNDER 11,000	1,612	515,700	77,231	7,485,396	80,453	20,803,255	72,977	4,032,854
11,000 UNDER 12,000	911	212,456	96,745	9,485,862	99,340	27,776,384	87,993	5,038,813
12,000 UNDER 13,000	3,891	617,635	113,874	12,023,411	117,817	35,477,091	104,221	6,644,180
13,000 UNDER 14,000	3,740	813,076	117,250	12,363,141	121,722	35,555,413	110,156	7,497,755
14,000 UNDER 15,000	3,236	599,942	123,207	14,152,777	125,962	41,553,550	114,257	7,732,552
15,000 UNDER 16,000	1,775	296,925	135,739	15,515,312	138,003	45,884,271	127,192	8,730,595
16,000 UNDER 17,000	4,410	1,117,760	149,385	17,325,142	152,325	52,878,122	139,169	9,142,205
17,000 UNDER 18,000	4,088	950,384	147,265	17,495,297	149,498	54,544,377	139,432	9,686,937
18,000 UNDER 19,000	4,487	794,950	148,359	17,932,523	151,759	58,045,374	140,850	10,023,174
19,000 UNDER 20,000	3,532	1,077,010	156,547	19,728,252	158,070	63,905,967	149,026	11,943,637
20,000 UNDER 21,000	4,374	848,344	147,750	18,441,312	149,774	61,528,573	140,090	10,989,979
21,000 UNDER 22,000	3,453	578,307	144,975	18,230,938	146,728	64,009,385	137,493	11,792,944
22,000 UNDER 23,000	4,484	1,174,819	137,990	17,853,211	140,618	61,047,821	132,372	11,505,108
23,000 UNDER 24,000	4,531	1,002,068	120,741	15,656,804	123,663	53,745,568	116,366	9,846,213
24,000 UNDER 25,000	5,654	1,136,485	124,166	16,697,971	126,220	58,895,341	117,626	10,068,739
25,000 UNDER 26,000	5,486	1,104,699	109,212	14,506,625	110,949	53,017,152	103,749	9,227,755
26,000 UNDER 27,000	4,818	857,652	100,561	13,233,266	102,016	50,624,102	96,155	8,700,803
27,000 UNDER 28,000	4,815	1,510,640	91,660	12,549,334	93,693	45,460,509	87,405	7,847,742
28,000 UNDER 29,000	2,795	1,139,178	84,121	11,691,365	85,433	42,810,673	79,357	7,921,581
29,000 UNDER 30,000	4,177	2,036,270	74,492	10,276,459	74,442	38,906,727	69,890	6,485,556
30,000 UNDER 35,000	12,574	9,108,551	288,906	39,597,915	294,569	164,213,097	276,384	29,069,317
35,000 UNDER 40,000	7,404	2,987,300	153,610	20,503,521	158,066	93,323,583	147,621	15,154,960
40,000 UNDER 50,000	10,103	5,252,166	148,253	18,243,776	152,146	92,500,642	134,432	14,909,817
50,000 UNDER 60,000	4,600	3,076,090	62,160	6,998,130	65,330	45,345,030	54,870	6,118,520
60,000 UNDER 70,000	2,520	1,968,760	33,410	3,530,300	35,440	26,492,640	29,050	3,296,210
70,000 UNDER 80,000	1,790	1,661,140	21,560	2,312,970	22,850	18,467,910	18,290	2,195,670
80,000 UNDER 90,000	1,150	1,453,460	14,090	1,417,880	15,260	12,992,750	11,840	1,458,620
90,000 UNDER 100,000	700	635,880	9,760	1,011,610	10,570	9,497,850	8,280	1,125,390
100,000 UNDER 200,000	2,250	3,669,590	27,800	2,828,370	30,720	30,622,500	22,900	3,511,560
200,000 UNDER 500,000	533	1,751,231	5,479	557,679	6,245	8,732,874	4,418	899,244
500,000 UNDER 1,000,000	61	486,521	679	77,889	794	1,876,768	538	163,611
1,000,000 AND OVER	22	114,633	267	36,267	316	1,431,013	227	88,423
TOTAL TAXABLE RETURNS	123,606	$51,264,529	3,295,955	$398,916,975	3,386,392	$1,501,199,382	3,081,278	$258,143,944
GRAND TOTAL	133,810	$58,022,503	3,560,779	$424,452,151	3,672,718	$1,581,455,784	3,312,034	$275,668,068

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1977 Income Year

ADJUSTED GROSS INCOME CLASS	OTHER TAXES		TOTAL TAXES ¶		CASH CONTRIBUTION		OTHER THAN CASH CONTRIBUTIONS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	655	$403,113	8,351	$15,203,146	5,513	$4,672,611	1,309	$1,481,117
$1 UNDER $1,000	275	24,625	2,209	3,319,859	1,379	311,060	600	71,550
1,000 UNDER 2,000	—	—	4,437	3,966,008	2,879	1,704,290	675	99,375
2,000 UNDER 3,000	150	102,650	8,158	7,416,609	6,375	1,240,350	2,775	249,500
3,000 UNDER 4,000	504	72,489	17,133	14,775,210	12,988	2,846,415	5,334	546,175
4,000 UNDER 5,000	1,318	157,125	22,634	19,231,803	17,238	6,579,837	5,208	753,350
5,000 UNDER 6,000	1,075	595,875	19,499	18,914,334	15,399	5,181,638	3,405	1,182,792
6,000 UNDER 7,000	1,229	268,411	26,362	27,167,837	21,104	6,481,545	5,804	657,050
7,000 UNDER 8,000	1,568	172,517	34,926	37,408,787	28,132	9,582,754	7,603	763,075
8,000 UNDER 9,000	2,058	826,800	35,266	40,922,201	31,091	11,213,083	11,171	1,502,998
9,000 UNDER 10,000	2,650	355,975	50,760	56,092,777	45,577	16,133,953	17,282	2,510,953
10,000 AND OVER	4,703	1,857,876	66,247	132,518,053	60,274	35,089,057	23,596	5,080,390
TOTAL NONTAXABLE RETURNS	16,185	$4,837,456	295,977	$376,936,624	247,949	$101,036,593	84,762	$14,898,325
TAXABLE RETURNS								
LESS THAN $3,000	439	$43,312	2,241	$1,378,688	1,572	$196,200	343	$38,096
3,000 UNDER 4,000	—	—	1,164	203,138	839	170,213	200	20,200
4,000 UNDER 5,000	—	—	1,921	929,507	1,114	57,064	200	4,300
5,000 UNDER 6,000	1,881	504,340	19,737	13,591,362	18,043	4,439,823	4,235	349,146
6,000 UNDER 7,000	553	9,541	29,460	20,632,199	24,960	8,768,378	6,385	886,325
7,000 UNDER 8,000	753	58,955	25,802	17,846,624	22,134	9,942,485	6,043	926,234
8,000 UNDER 9,000	1,864	283,253	33,316	25,092,527	25,968	8,989,412	7,218	1,111,112
9,000 UNDER 10,000	1,175	617,525	36,597	27,889,322	31,297	11,570,371	8,528	1,878,545
10,000 UNDER 11,000	5,361	1,418,693	82,514	77,885,712	70,589	24,053,178	22,273	2,872,797
11,000 UNDER 12,000	5,049	887,213	100,694	99,177,034	89,996	30,884,945	31,628	4,911,216
12,000 UNDER 13,000	8,092	2,673,933	120,271	122,925,003	110,149	36,070,024	38,271	4,235,381
13,000 UNDER 14,000	8,374	1,883,228	123,713	130,192,177	111,195	37,202,418	39,938	6,236,477
14,000 UNDER 15,000	8,196	1,238,748	126,837	143,694,719	112,954	41,589,290	39,731	4,649,310
15,000 UNDER 16,000	7,601	1,417,238	138,825	161,632,012	126,054	44,895,585	47,929	6,289,450
16,000 UNDER 17,000	7,813	1,244,258	152,575	181,756,784	139,011	48,367,474	52,285	6,670,374
17,000 UNDER 18,000	8,744	2,701,638	151,002	184,775,675	142,933	58,631,556	54,168	9,115,196
18,000 UNDER 19,000	10,281	2,689,885	153,369	195,601,714	140,472	56,144,555	48,779	6,903,904
19,000 UNDER 20,000	10,343	3,782,427	159,328	212,976,790	145,401	59,865,176	58,113	8,862,963
20,000 UNDER 21,000	9,414	2,742,059	151,137	203,372,965	142,583	55,701,884	57,159	8,832,877
21,000 UNDER 22,000	10,517	3,280,893	148,139	216,563,056	138,938	63,205,368	64,338	9,222,881
22,000 UNDER 23,000	9,782	1,745,718	141,454	210,829,084	134,953	62,638,419	58,612	8,305,396
23,000 UNDER 24,000	5,219	1,134,580	124,038	189,671,756	115,799	51,246,078	46,606	7,032,600
24,000 UNDER 25,000	7,490	1,725,496	127,212	200,800,680	123,138	56,859,031	51,618	9,354,388
25,000 UNDER 26,000	11,095	3,424,103	112,141	183,862,021	105,130	54,834,802	44,937	8,131,115
26,000 UNDER 27,000	6,396	1,584,327	102,619	165,644,336	98,461	49,997,914	43,418	7,417,057
27,000 UNDER 28,000	5,781	1,103,188	93,972	157,192,182	90,662	50,355,379	40,311	6,248,645
28,000 UNDER 29,000	5,886	1,219,186	86,383	150,799,528	82,786	40,216,685	32,357	5,481,882
29,000 UNDER 30,000	4,158	1,535,958	75,475	139,112,729	72,142	37,422,812	31,389	6,385,761
30,000 UNDER 35,000	24,005	7,194,638	296,929	584,690,435	287,492	184,056,565	122,539	27,076,188
35,000 UNDER 40,000	16,194	3,812,164	158,984	344,893,629	153,471	107,075,735	65,940	13,731,973
40,000 UNDER 50,000	13,227	3,445,452	152,823	370,043,957	147,934	116,296,367	68,786	19,092,257
50,000 UNDER 60,000	5,010	1,643,000	65,690	188,881,460	63,590	69,860,690	27,630	14,240,360
60,000 UNDER 70,000	2,830	1,052,310	35,590	113,696,920	34,250	46,164,650	14,580	10,144,770
70,000 UNDER 80,000	1,510	582,380	23,030	81,103,610	22,210	35,757,610	9,250	9,220,780
80,000 UNDER 90,000	1,130	523,170	15,370	58,336,750	14,870	28,179,310	6,290	5,579,870
90,000 UNDER 100,000	780	514,810	10,600	42,659,140	10,290	19,324,000	4,170	8,281,100
100,000 UNDER 200,000	2,190	1,629,300	30,930	148,746,470	29,970	95,894,030	12,350	36,827,040
200,000 UNDER 500,000	494	507,862	6,263	45,791,337	6,066	49,284,630	2,648	48,287,506
500,000 UNDER 1,000,000	81	158,161	798	9,493,455	769	14,353,204	365	22,079,470
1,000,000 AND OVER	35	85,755	318	6,377,691	308	19,540,028	165	58,198,411
TOTAL TAXABLE RETURNS	229,743	$61,898,697	3,419,261	$5,430,944,178	3,190,493	$1,790,123,338	1,271,725	$415,133,353
GRAND TOTAL	245,928	$66,736,153	3,715,238	$5,807,880,802	3,438,442	$1,891,159,931	1,356,487	$430,031,678

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1977 Income Year

ADJUSTED GROSS INCOME CLASS	CONTRIBUTION CARRYFORWARD PRIOR YEAR		CONTRIBUTIONS UNUSED		TOTAL CONTRIBUTIONS v		MORTGAGE INTEREST	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	166	$4,502,250	5,557	$10,655,976	5,543	$2	6,052	$17,931,262
$1 UNDER $1,000	—	—	825	249,225	1,379	133,385	1,854	3,366,295
1,000 UNDER 2,000	250	25,000	1,575	1,163,775	2,979	664,490	2,829	5,815,604
2,000 UNDER 3,000	—	—	250	215,250	6,400	1,274,600	4,958	8,397,334
3,000 UNDER 4,000	—	—	629	146,709	13,488	3,245,881	8,309	14,145,851
4,000 UNDER 5,000	750	879,250	2,050	2,297,650	17,988	5,914,787	11,572	21,609,808
5,000 UNDER 6,000	50	34,300	875	1,602,300	15,399	4,796,430	12,170	16,789,966
6,000 UNDER 7,000	250	72,750	750	334,525	21,854	6,876,820	17,358	29,450,728
7,000 UNDER 8,000	50	995,200	475	1,566,175	29,135	9,774,854	23,435	39,414,054
8,000 UNDER 9,000	—	—	1,075	1,169,375	31,391	11,546,706	24,303	43,428,307
9,000 UNDER 10,000	125	432,025	675	963,075	46,077	18,112,856	38,242	57,763,707
10,000 AND OVER	1,080	2,454,915	1,974	5,146,291	61,449	37,478,071	58,203	178,742,915
TOTAL NONTAXABLE RETURNS	2,723	$9,395,690	16,710	$25,510,326	253,082	$99,820,282	209,285	$433,855,831
TAXABLE RETURNS								
LESS THAN $3,000	25	$118,916	151	$252,946	1,672	$100,266	934	$871,026
3,000 UNDER 4,000	—	—	—	—	939	190,413	350	289,975
4,000 UNDER 5,000	—	—	—	—	1,114	61,364	764	325,542
5,000 UNDER 6,000	—	—	778	352,866	18,393	4,436,103	6,808	9,990,772
6,000 UNDER 7,000	667	602,809	1,319	1,196,920	25,693	9,080,592	13,170	18,468,163
7,000 UNDER 8,000	253	107,525	782	2,519,523	22,737	8,456,721	10,937	11,966,829
8,000 UNDER 9,000	353	9,578,585	1,256	10,014,062	26,797	9,865,047	14,867	17,870,305
9,000 UNDER 10,000	603	257,288	675	864,375	31,397	12,841,829	16,587	21,193,096
10,000 UNDER 11,000	958	2,666,219	967	2,831,272	71,989	26,760,922	53,684	67,505,195
11,000 UNDER 12,000	1,129	4,307,776	783	2,307,450	91,448	34,706,487	69,686	89,963,852
12,000 UNDER 13,000	550	517,850	1,228	1,523,243	112,807	39,300,012	79,912	115,297,424
13,000 UNDER 14,000	50	561,900	934	1,936,091	113,330	42,064,704	85,649	133,597,911
14,000 UNDER 15,000	1,160	1,935,981	1,281	2,643,491	115,788	45,531,060	94,370	161,542,922
15,000 UNDER 16,000	629	1,546,235	175	1,758,125	128,351	50,973,145	107,805	173,055,038
16,000 UNDER 17,000	583	330,195	250	596,250	141,469	54,771,793	118,346	199,358,509
17,000 UNDER 18,000	904	985,025	675	1,672,750	143,786	67,059,027	119,720	211,962,147
18,000 UNDER 19,000	533	629,475	675	968,500	142,411	68,709,434	123,839	210,586,002
19,000 UNDER 20,000	375	2,137,725	450	3,487,700	147,980	67,398,164	124,566	230,307,414
20,000 UNDER 21,000	853	1,223,644	125	1,462,178	145,841	84,296,230	122,039	220,289,931
21,000 UNDER 22,000	400	1,653,425	958	2,450,148	140,218	71,631,526	122,258	213,921,812
22,000 UNDER 23,000	581	656,721	125	810,725	136,518	70,985,811	115,604	220,527,731
23,000 UNDER 24,000	285	27,190	450	1,643,270	117,794	56,672,598	103,751	204,871,261
24,000 UNDER 25,000	475	5,482,850	200	5,702,775	124,425	65,993,494	106,769	210,754,623
25,000 UNDER 26,000	581	1,116,905	957	1,232,812	106,738	62,850,010	96,108	193,014,906
26,000 UNDER 27,000	253	63,250	603	1,810,675	99,357	55,667,546	86,321	175,650,129
27,000 UNDER 28,000	—	—	402	2,090,881	91,657	54,513,143	78,216	157,378,953
28,000 UNDER 29,000	125	113,050	100	233,350	83,465	45,578,267	73,844	168,756,984
29,000 UNDER 30,000	325	579,300	50	410,675	72,192	43,977,198	64,501	142,116,579
30,000 UNDER 35,000	1,232	24,124,425	1,658	24,532,058	289,885	200,725,120	258,734	586,395,606
35,000 UNDER 40,000	260	6,609,155	769	10,671,529	155,538	118,745,334	135,799	354,873,702
40,000 UNDER 50,000	935	31,638,766	945	20,807,352	149,004	138,220,038	128,565	364,622,232
50,000 UNDER 60,000	540	5,961,870	650	10,809,510	64,020	79,253,410	53,230	184,934,890
60,000 UNDER 70,000	200	8,171,710	380	9,088,930	34,480	53,392,200	27,330	101,684,350
70,000 UNDER 80,000	320	5,951,040	388	10,672,870	22,310	41,256,780	17,760	70,348,540
80,000 UNDER 90,000	210	5,496,010	230	6,059,930	14,950	33,195,260	11,270	50,164,630
90,000 UNDER 100,000	170	4,930,130	200	8,077,640	10,340	24,457,590	7,770	35,859,710
100,000 UNDER 200,000	970	45,274,870	1,090	39,084,950	30,140	118,910,990	21,120	108,617,790
200,000 UNDER 500,000	370	45,708,423	515	73,662,603	6,103	49,617,956	3,643	24,308,063
500,000 UNDER 1,000,000	92	20,174,197	120	28,525,459	778	28,081,412	402	3,662,881
1,000,000 AND OVER	53	28,535,494	70	59,853,354	309	46,420,579	134	1,600,435
TOTAL TAXABLE RETURNS	18,002	$268,785,919	23,457	$397,489,035	3,234,173	$2,076,553,575	2,677,543	$5,473,507,745
GRAND TOTAL	20,725	$278,181,609	40,167	$422,999,361	3,487,255	$2,176,373,857	2,886,828	$5,907,363,576

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1977 Income Year

ADJUSTED GROSS INCOME CLASS	OTHER INTEREST		TOTAL INTEREST ‡		CASUALTY LOSS		ALL OTHER DEDUCTIONS ω	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	6,315	$10,863,658	7,318	$28,794,920	850	$2,164,747	5,549	$8,485,017
$1 UNDER $1,000	1,650	959,525	2,504	4,325,820	100	90,000	1,154	277,391
1,000 UNDER 2,000	2,654	2,640,456	3,554	8,456,060	250	1,012,500	3,064	794,534
2,000 UNDER 3,000	4,554	3,772,963	6,358	12,170,297	229	689,720	6,250	1,787,675
3,000 UNDER 4,000	8,871	5,926,761	12,100	20,072,612	679	1,762,040	11,842	3,123,575
4,000 UNDER 5,000	13,272	7,225,509	16,634	28,835,117	1,075	1,297,200	16,459	5,147,650
5,000 UNDER 6,000	13,317	8,716,672	15,874	25,506,638	1,783	2,744,245	15,788	7,630,669
6,000 UNDER 7,000	16,291	13,724,528	22,845	43,175,256	1,654	1,554,500	19,925	8,532,100
7,000 UNDER 8,000	22,314	13,255,321	27,618	52,669,375	2,913	1,691,003	30,668	7,477,883
8,000 UNDER 9,000	26,153	24,755,246	32,007	68,183,753	4,529	5,253,586	30,146	6,931,764
9,000 UNDER 10,000	40,395	25,737,528	46,581	83,501,235	4,008	5,422,109	41,469	13,160,784
10,000 AND OVER	56,901	110,456,633	63,190	286,199,548	11,327	59,637,497	57,561	38,815,216
TOTAL NONTAXABLE RETURNS	216,687	$228,034,800	256,583	$661,890,631	30,297	$83,319,147	239,975	$102,164,258
TAXABLE RETURNS								
LESS THAN $3,000	1,493	$996,511	1,638	$1,867,537	—	—	1,612	$380,819
3,000 UNDER 4,000	625	107,775	750	397,750	100	94,000	928	419,124
4,000 UNDER 5,000	1,028	292,686	1,278	618,228	114	2,736	1,278	437,052
5,000 UNDER 6,000	9,400	3,082,007	12,885	8,072,779	1,013	411,135	16,665	4,184,379
6,000 UNDER 7,000	15,013	5,040,275	19,546	17,508,438	3,086	1,021,347	24,060	4,709,867
7,000 UNDER 8,000	14,256	5,950,702	18,313	17,917,531	3,020	2,006,395	19,057	4,423,230
8,000 UNDER 9,000	18,684	8,974,880	24,151	26,845,185	2,833	4,045,220	28,467	9,222,841
9,000 UNDER 10,000	24,102	12,246,427	27,653	33,439,523	2,824	2,690,390	29,529	9,057,650
10,000 UNDER 11,000	63,094	32,957,256	72,298	100,462,451	8,740	3,831,936	72,296	20,537,688
11,000 UNDER 12,000	77,347	42,290,168	88,397	132,254,020	10,720	5,944,806	84,745	24,889,242
12,000 UNDER 13,000	95,777	62,052,795	111,089	177,350,219	12,487	6,917,153	105,768	35,328,679
13,000 UNDER 14,000	101,796	61,494,977	115,010	195,092,888	10,996	6,771,780	107,251	35,250,655
14,000 UNDER 15,000	102,701	65,149,715	117,187	216,692,637	9,803	4,542,802	112,060	37,855,302
15,000 UNDER 16,000	116,850	70,892,304	130,186	243,947,342	14,611	8,100,208	130,192	48,545,105
16,000 UNDER 17,000	131,352	84,217,177	148,104	293,575,686	13,415	6,372,007	139,970	56,558,908
17,000 UNDER 18,000	130,641	82,054,987	143,913	304,017,134	13,043	9,669,824	136,965	55,282,228
18,000 UNDER 19,000	130,747	93,077,786	145,664	309,668,878	14,232	10,419,868	140,895	55,488,461
19,000 UNDER 20,000	137,430	109,933,402	150,723	340,240,815	16,755	11,839,652	147,333	66,950,018
20,000 UNDER 21,000	130,586	95,156,821	144,831	315,446,752	15,666	7,845,911	139,206	60,224,979
21,000 UNDER 22,000	129,999	98,390,160	142,720	332,311,972	17,759	9,010,386	139,368	68,443,312
22,000 UNDER 23,000	124,300	109,365,454	134,926	329,893,185	17,009	12,756,783	130,583	56,395,884
23,000 UNDER 24,000	107,421	79,432,600	117,898	284,303,861	11,614	6,927,200	114,828	52,600,287
24,000 UNDER 25,000	109,729	92,818,492	121,404	303,573,115	11,651	6,655,251	118,707	55,731,401
25,000 UNDER 26,000	98,433	90,796,577	107,627	283,811,483	11,991	7,097,362	102,444	48,912,359
26,000 UNDER 27,000	89,161	83,511,313	97,959	259,161,442	10,658	8,069,816	97,396	54,643,599
27,000 UNDER 28,000	82,537	69,938,284	89,161	227,318,237	10,665	4,777,667	86,444	42,554,053
28,000 UNDER 29,000	76,477	75,305,598	83,255	244,062,582	8,576	3,822,732	80,235	47,915,578
29,000 UNDER 30,000	67,230	68,169,637	72,782	210,286,011	6,267	7,089,743	68,194	35,016,404
30,000 UNDER 35,000	260,725	272,409,544	286,786	858,805,150	37,731	29,029,281	284,751	160,984,601
35,000 UNDER 40,000	135,893	172,529,223	150,676	527,402,925	15,505	8,477,787	152,590	85,039,671
40,000 UNDER 50,000	128,114	173,265,282	142,719	537,887,514	16,282	29,657,292	146,010	104,216,511
50,000 UNDER 60,000	52,690	100,561,820	60,180	285,496,710	6,720	7,763,163	61,860	54,401,830
60,000 UNDER 70,000	28,010	63,996,100	32,160	165,680,450	3,520	5,387,030	34,020	32,625,130
70,000 UNDER 80,000	18,250	50,480,360	20,950	121,228,900	2,530	5,325,420	22,300	25,957,200
80,000 UNDER 90,000	12,070	36,434,620	13,570	86,599,250	1,560	4,131,170	15,150	20,779,230
90,000 UNDER 100,000	8,260	29,853,270	9,400	65,751,280	000	1,609,170	10,370	14,323,700
100,000 UNDER 200,000	23,310	121,084,550	27,000	229,702,340	2,950	12,448,880	32,090	74,405,480
200,000 UNDER 500,000	4,802	57,242,862	5,322	81,550,925	661	4,141,459	7,260	37,387,474
500,000 UNDER 1,000,000	629	18,229,840	678	21,893,721	101	1,469,272	975	14,029,636
1,000,000 AND OVER	262	13,429,843	278	15,030,278	38	370,613	413	15,076,896
TOTAL TAXABLE RETURNS	2,861,624	$2,733,654,380	3,187,267	$8,207,162,125	348,749	$269,455,432	3,145,065	$1,641,966,553
GRAND TOTAL	3,078,311	$2,961,689,180	3,443,850	$8,869,052,756	379,046	$352,774,579	3,385,040	$1,744,130,811

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1977 Income Year

ADJUSTED GROSS INCOME CLASS	PERSONAL CREDITS		DEPENDENT CREDITS		INCOME AVERAGING ◊	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS						
NO ADJ. GROSS INCOME	210,261	$6,757,925	50,841	$406,728	—	—
$1 UNDER $1,000	258,428	7,293,622	56,602	424,395	—	—
1,000 UNDER 2,000	368,632	10,612,548	81,789	636,306	—	—
2,000 UNDER 3,000	428,799	12,682,655	93,698	725,972	—	—
3,000 UNDER 4,000	444,122	13,828,102	132,005	1,033,240	—	—
4,000 UNDER 5,000	411,930	13,484,614	169,446	1,340,153	25	$275
5,000 UNDER 6,000	165,418	2,960,289	169,564	1,347,912	—	—
6,000 UNDER 7,000	175,115	8,553,449	197,016	1,564,341	—	—
7,000 UNDER 8,000	180,803	8,924,200	219,908	1,754,164	—	—
8,000 UNDER 9,000	167,675	8,331,652	194,654	1,555,774	250	4,500
9,000 UNDER 10,000	168,724	8,407,525	224,168	1,792,644	500	14,000
10,000 AND OVER	69,667	3,359,664	121,268	967,306	995	223,580
TOTAL NONTAXABLE RETURNS	3,049,574	$110,196,245	1,710,959	$13,548,935	1,770	$242,355
TAXABLE RETURNS						
LESS THAN $3,000	35,604	$262,653	15,043	$24,337	—	—
3,000 UNDER 4,000	14,427	187,142	7,598	12,828	—	—
4,000 UNDER 5,000	15,237	250,532	4,836	16,708	100	$2,500
5,000 UNDER 6,000	256,775	6,336,357	29,765	212,134	—	—
6,000 UNDER 7,000	222,329	5,507,463	33,498	224,998	962	31,034
7,000 UNDER 8,000	206,666	5,164,867	30,992	218,685	932	59,848
8,000 UNDER 9,000	196,166	4,910,910	26,396	173,078	1,166	81,078
9,000 UNDER 10,000	179,944	4,670,655	27,560	193,438	1,111	56,207
10,000 UNDER 11,000	297,541	11,424,170	204,797	1,614,594	4,811	315,027
11,000 UNDER 12,000	304,691	11,850,912	214,285	1,693,920	4,370	300,306
12,000 UNDER 13,000	299,083	11,786,760	220,673	1,749,025	5,029	390,307
13,000 UNDER 14,000	264,189	10,616,114	204,229	1,618,878	6,288	595,672
14,000 UNDER 15,000	249,147	10,291,107	223,270	1,775,011	8,568	907,885
15,000 UNDER 16,000	248,136	10,673,479	258,699	2,059,836	4,626	404,050
16,000 UNDER 17,000	247,300	10,699,367	274,792	2,189,443	9,172	787,486
17,000 UNDER 18,000	230,087	10,202,385	261,052	2,078,848	10,772	961,678
18,000 UNDER 19,000	224,585	9,964,871	268,003	2,135,211	12,187	1,937,597
19,000 UNDER 20,000	211,577	9,499,147	250,307	1,991,172	13,832	1,279,225
20,000 UNDER 21,000	196,082	9,028,245	248,727	1,987,791	13,638	1,669,370
21,000 UNDER 22,000	189,064	8,813,522	233,488	1,864,704	13,040	1,469,126
22,000 UNDER 23,000	176,182	8,198,222	232,818	1,858,362	11,871	1,352,849
23,000 UNDER 24,000	150,550	6,980,874	197,170	1,575,003	13,688	1,566,735
24,000 UNDER 25,000	149,385	7,047,512	213,803	1,707,682	17,205	2,257,514
25,000 UNDER 26,000	128,157	6,087,439	173,528	1,382,942	11,185	1,518,007
26,000 UNDER 27,000	114,340	5,444,895	163,778	1,306,926	13,320	1,500,786
27,000 UNDER 28,000	106,859	5,085,080	124,568	993,302	11,681	1,704,315
28,000 UNDER 29,000	93,654	4,504,324	128,403	1,021,526	11,556	1,754,141
29,000 UNDER 30,000	82,438	3,959,925	113,566	908,428	12,276	2,016,734
30,000 UNDER 35,000	322,178	15,560,929	416,706	3,326,406	48,508	7,816,231
35,000 UNDER 40,000	170,669	8,237,866	222,435	1,777,826	33,992	6,957,051
40,000 UNDER 50,000	160,708	7,752,603	208,176	1,661,928	33,888	11,433,474
50,000 UNDER 60,000	68,960	3,299,888	93,810	748,520	11,620	6,532,370
60,000 UNDER 70,000	37,140	1,775,653	49,580	395,510	5,140	3,862,610
70,000 UNDER 80,000	24,070	1,147,185	33,750	269,670	2,670	2,321,370
80,000 UNDER 90,000	15,960	766,710	23,510	187,780	1,560	1,772,630
90,000 UNDER 100,000	10,980	525,378	15,990	127,580	970	983,710
100,000 UNDER 200,000	31,830	1,516,428	45,480	362,790	2,060	3,200,080
200,000 UNDER 500,000	6,400	301,128	8,019	63,960	252	533,602
500,000 UNDER 1,000,000	809	37,513	911	7,228	30	86,762
1,000,000 AND OVER	324	14,668	351	2,795	12	29,407
TOTAL TAXABLE RETURNS	5,940,223	$240,384,878	5,504,362	$43,520,803	354,088	$70,448,774
GRAND TOTAL	8,989,797	$350,581,123	7,215,321	$57,069,738	355,858	$70,691,129

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1977 Income Year

ADJUSTED GROSS INCOME CLASS	SOLAR CREDIT ◆ ∂		CHILD CARE CREDIT ◆		PREFERENCE TAX	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS						
NO ADJ. GROSS INCOME	—	—	26	$1,030	—	—
$1 UNDER $1,000	—	—	100	200	—	—
1,000 UNDER 2,000	—	—	—	—	—	—
2,000 UNDER 3,000	—	—	100	1,500	—	—
3,000 UNDER 4,000	—	—	750	22,500	—	—
4,000 UNDER 5,000	—	—	625	18,275	—	—
5,000 UNDER 6,000	—	—	1,575	56,875	—	—
6,000 UNDER 7,000	100	$118,500	1,750	42,250	—	—
7,000 UNDER 8,000	—	—	2,300	81,175	—	—
8,000 UNDER 9,000	25	16,150	4,550	166,150	—	—
9,000 UNDER 10,000	275	93,325	8,050	218,975	—	—
10,000 AND OVER	4,241	5,896,870	6,153	316,332	—	—
TOTAL NONTAXABLE RETURNS	4,641	$6,124,845	25,979	$925,262		
TAXABLE RETURNS						
LESS THAN $3,000	—	—	—	—	1,096	$2,966,330
3,000 UNDER 4,000	—	—	—	—	303	25,767
4,000 UNDER 5,000	—	—	100	$500	253	1,012
5,000 UNDER 6,000	—	—	100	100	553	3,465
6,000 UNDER 7,000	—	—	100	1,800	214	6,908
7,000 UNDER 8,000	—	—	—	—	403	202,861
8,000 UNDER 9,000	25	$1,175	450	10,250	907	17,207
9,000 UNDER 10,000	—	—	200	8,400	517	48,400
10,000 UNDER 11,000	—	—	11,411	323,108	833	27,490
11,000 UNDER 12,000	75	6,475	13,629	378,146	935	11,893
12,000 UNDER 13,000	—	—	12,544	385,561	1,237	39,259
13,000 UNDER 14,000	504	73,054	9,484	293,319	1,390	137,022
14,000 UNDER 15,000	—	—	11,452	349,981	2,329	204,228
15,000 UNDER 16,000	25	875	10,621	362,967	1,211	441,001
16,000 UNDER 17,000	554	55,814	10,927	259,546	1,674	73,640
17,000 UNDER 18,000	500	69,500	8,578	151,068	2,639	767,995
18,000 UNDER 19,000	125	12,200	9,732	95,170	2,875	96,814
19,000 UNDER 20,000	50	5,225	5,726	32,373	1,532	67,596
20,000 UNDER 21,000	325	57,500	—	—	1,489	288,399
21,000 UNDER 22,000	500	38,250	—	—	1,896	177,382
22,000 UNDER 23,000	575	189,425	—	—	1,053	127,434
23,000 UNDER 24,000	25	3,900	—	—	1,745	105,922
24,000 UNDER 25,000	50	9,150	—	—	1,609	218,291
25,000 UNDER 26,000	579	126,828	—	—	1,227	177,597
26,000 UNDER 27,000	25	9,150	—	—	1,595	117,826
27,000 UNDER 28,000	479	279,673	—	—	2,008	217,633
28,000 UNDER 29,000	275	59,700	—	—	1,461	499,506
29,000 UNDER 30,000	350	180,800	—	—	1,461	456,197
30,000 UNDER 35,000	1,195	507,880	—	—	7,095	1,795,740
35,000 UNDER 40,000	930	310,340	—	—	7,953	2,783,290
40,000 UNDER 50,000	1,290	556,134	—	—	11,010	3,022,259
50,000 UNDER 60,000	750	548,960	—	—	8,380	3,565,790
60,000 UNDER 70,000	540	597,110	—	—	5,550	3,349,280
70,000 UNDER 80,000	380	337,850	—	—	4,260	2,334,200
80,000 UNDER 90,000	320	276,580	—	—	3,140	2,396,540
90,000 UNDER 100,000	200	176,690	—	—	2,510	2,065,440
100,000 UNDER 200,000	460	533,350	—	—	10,250	16,209,450
200,000 UNDER 500,000	74	130,363	—	—	3,171	13,308,134
500,000 UNDER 1,000,000	*	13,362	—	—	521	6,915,445
1,000,000 AND OVER	*	4,358	—	—	241	10,868,594
TOTAL TAXABLE RETURNS	11,193	$5,171,676	105,054	$2,652,289	100,576	$76,139,317
GRAND TOTAL	15,834	$11,296,521	131,033	$3,577,551	100,576	$76,139,317

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1977 Income Year

ADJUSTED GROSS INCOME CLASS	INCOME TAX WITHHELD		ESTIMATE PAID		EXCESS SDI		RENTER'S CREDIT	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	16,763	$2,785,276	2,578	$1,630,668	502	$19,049	153,116	$5,272,001
$1 UNDER $1,000	139,944	1,341,379	1,100	229,425	1,286	9,251	103,404	3,750,080
1,000 UNDER 2,000	265,051	4,941,048	1,104	266,903	233	3,262	145,273	5,265,066
2,000 UNDER 3,000	330,202	10,548,761	1,250	314,300	233	6,291	186,180	6,811,626
3,000 UNDER 4,000	323,828	15,183,224	2,300	379,075	434	10,366	218,746	8,013,795
4,000 UNDER 5,000	306,779	18,909,581	2,660	414,650	466	25,164	206,098	7,563,434
5,000 UNDER 6,000	109,094	7,189,195	2,016	405,217	201	1,608	96,367	3,552,406
6,000 UNDER 7,000	117,057	8,887,249	1,960	366,215	483	9,699	98,165	3,617,889
7,000 UNDER 8,000	125,177	12,024,272	2,708	558,089	703	78,368	97,940	3,599,134
8,000 UNDER 9,000	126,477	15,381,767	2,904	596,358	1,158	23,493	91,474	3,376,788
9,000 UNDER 10,000	131,203	17,932,591	3,785	912,345	566	12,489	89,224	3,291,135
10,000 AND OVER	50,196	17,058,596	5,076	2,805,915	3,269	66,807	6,618	243,116
TOTAL NONTAXABLE RETURNS	2,041,771	$132,182,939	29,441	$8,879,160	9,594	$265,847	1,492,605	$54,356,470
TAXABLE RETURNS								
LESS THAN $3,000	27,587	$1,796,363	824	$1,508,099	*	$72	2,765	$63,907
3,000 UNDER 4,000	11,996	1,156,382	250	45,425	129	11,481	2,553	64,861
4,000 UNDER 5,000	11,437	1,690,133	200	32,200	100	4,600	2,800	78,300
5,000 UNDER 6,000	205,066	19,570,158	3,293	412,349	466	13,281	133,603	4,902,432
6,000 UNDER 7,000	181,496	23,629,023	5,658	821,334	—	—	118,391	4,320,664
7,000 UNDER 8,000	172,771	28,641,986	8,459	1,125,962	431	10,489	128,867	4,726,623
8,000 UNDER 9,000	166,744	34,624,651	11,403	2,115,712	828	19,352	120,468	4,412,796
9,000 UNDER 10,000	153,800	39,206,244	13,398	2,676,712	1,220	37,278	112,809	4,140,669
10,000 UNDER 11,000	253,036	60,371,680	15,913	3,569,045	2,219	46,135	168,018	6,184,428
11,000 UNDER 12,000	264,288	71,369,121	19,816	4,766,899	11,007	97,473	169,375	6,252,219
12,000 UNDER 13,000	257,073	80,783,076	21,840	5,611,255	14,716	282,985	157,875	5,821,175
13,000 UNDER 14,000	230,725	80,792,927	20,905	5,751,084	15,446	335,074	133,036	4,908,086
14,000 UNDER 15,000	218,896	83,690,036	20,184	6,117,931	16,846	429,476	113,481	4,185,545
15,000 UNDER 16,000	219,714	92,236,563	20,039	6,964,297	15,440	446,943	103,402	3,811,897
16,000 UNDER 17,000	223,379	100,139,729	20,604	7,731,370	17,714	531,450	90,673	3,347,625
17,000 UNDER 18,000	206,910	103,768,344	20,684	7,993,828	18,300	684,796	82,186	3,033,364
18,000 UNDER 19,000	203,446	107,802,821	19,441	8,031,936	11,288	392,348	72,784	2,676,883
19,000 UNDER 20,000	190,217	108,274,561	19,065	9,218,607	15,199	555,484	58,147	2,146,419
20,000 UNDER 21,000	179,296	106,756,095	18,223	8,684,548	13,628	514,154	51,750	1,908,990
21,000 UNDER 22,000	175,111	108,946,584	18,657	9,265,364	16,404	659,029	45,320	1,675,590
22,000 UNDER 23,000	162,123	106,532,487	17,286	8,963,187	16,194	660,684	40,390	1,489,576
23,000 UNDER 24,000	139,173	98,724,128	16,164	8,346,859	10,755	441,845	31,260	1,153,750
24,000 UNDER 25,000	136,558	100,384,761	17,422	10,148,610	10,191	473,399	28,708	1,059,586
25,000 UNDER 26,000	117,675	90,407,167	15,516	9,430,960	8,808	395,396	18,473	683,401
26,000 UNDER 27,000	103,716	85,226,103	15,760	10,554,049	10,923	491,656	17,560	648,550
27,000 UNDER 28,000	96,398	83,215,315	14,502	10,237,684	7,180	314,665	17,788	657,706
28,000 UNDER 29,000	85,502	74,176,929	14,329	9,944,186	7,152	318,013	13,318	481,225
29,000 UNDER 30,000	73,990	72,056,562	13,626	9,274,619	7,372	333,770	9,560	353,520
30,000 UNDER 35,000	288,362	317,105,748	55,926	47,694,935	21,409	1,120,482	34,873	1,283,543
35,000 UNDER 40,000	148,040	192,418,561	42,300	45,179,336	10,832	503,760	16,368	604,818
40,000 UNDER 50,000	129,906	225,506,693	56,129	88,669,676	10,778	736,338	13,181	487,047
50,000 UNDER 60,000	50,840	115,570,510	30,900	68,911,600	4,320	384,010	4,750	174,570
60,000 UNDER 70,000	25,600	72,555,870	19,520	57,945,370	2,430	200,410	2,850	104,780
70,000 UNDER 80,000	16,130	52,983,280	13,950	50,444,510	1,870	183,290	1,480	54,180
80,000 UNDER 90,000	10,360	39,752,050	9,780	42,009,130	1,310	145,740	810	29,750
90,000 UNDER 100,000	7,130	31,463,420	6,880	34,562,450	870	94,750	480	17,480
100,000 UNDER 200,000	20,860	131,611,150	21,320	168,107,440	3,520	418,190	1,740	64,150
200,000 UNDER 500,000	4,181	52,540,969	4,914	94,956,137	1,157	165,374	310	11,361
500,000 UNDER 1,000,000	525	12,569,967	717	38,888,723	216	35,418	47	1,721
1,000,000 AND OVER	228	13,954,746	291	52,979,393	*	22,891	14	518
TOTAL TAXABLE RETURNS	5,170,285	$3,224,002,893	666,088	$959,692,901	308,577	$12,511,981	2,122,263	$78,024,305
GRAND TOTAL	7,212,056	$3,356,185,832	695,529	$968,572,061	318,171	$12,777,828	3,614,868	$132,380,775

Table 4A (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

State Totals – 1977 Income Year

ADJUSTED GROSS INCOME CLASS	TAX DUE AT TIME OF FILING		OVERPAID		REFUND		CREDIT NEXT YEAR'S TAXES	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	—	—	165,270	$9,706,693	164,443	$9,306,244	912	$400,449
$1 UNDER $1,000	—	—	209,270	5,332,639	208,936	5,284,389	634	48,250
1,000 UNDER 2,000	—	—	320,119	10,477,341	319,240	10,414,488	904	62,853
2,000 UNDER 3,000	—	—	383,767	17,681,353	382,837	17,536,033	1,780	145,320
3,000 UNDER 4,000	—	—	391,637	23,549,423	390,583	23,400,841	1,129	148,582
4,000 UNDER 5,000	—	—	357,022	26,911,742	355,942	26,694,985	1,915	216,757
5,000 UNDER 6,000	—	—	138,229	11,149,022	137,167	10,916,524	1,387	232,498
6,000 UNDER 7,000	—	—	145,600	12,880,798	144,996	12,751,239	729	129,559
7,000 UNDER 8,000	—	—	147,635	16,260,393	146,831	16,021,748	1,287	238,645
8,000 UNDER 9,000	—	—	143,443	19,377,994	142,439	19,202,753	1,404	175,241
9,000 UNDER 10,000	—	—	145,051	22,148,864	144,401	21,930,839	1,375	218,025
10,000 AND OVER	—	—	55,345	20,174,410	54,070	19,390,035	2,255	784,375
TOTAL NONTAXABLE RETURNS	—	—	2,602,388	$195,650,672	2,591,885	$192,850,118	15,711	$2,800,554
TAXABLE RETURNS								
LESS THAN $3,000	7,583	$1,874,082	26,993	$1,961,847	26,883	$1,881,417	185	$80,430
3,000 UNDER 4,000	2,548	43,649	11,679	1,008,259	11,654	1,001,159	25	7,100
4,000 UNDER 5,000	3,700	110,765	11,537	1,374,109	11,437	1,372,409	100	1,700
5,000 UNDER 6,000	62,769	1,858,333	190,781	13,761,405	189,181	13,618,130	2,000	143,275
6,000 UNDER 7,000	55,763	2,387,851	163,337	12,913,680	161,708	12,755,675	2,154	158,005
7,000 UNDER 8,000	49,070	3,416,646	156,646	12,597,057	154,666	12,432,862	2,330	164,195
8,000 UNDER 9,000	51,944	3,803,163	143,172	13,196,363	140,239	12,855,023	3,920	341,340
9,000 UNDER 10,000	47,611	4,082,063	129,719	13,167,886	126,961	12,769,109	3,287	398,777
10,000 UNDER 11,000	73,615	5,384,107	222,617	27,720,581	218,882	27,281,321	4,735	439,260
11,000 UNDER 12,000	81,781	6,213,816	221,106	28,072,658	216,797	27,358,926	5,334	713,732
12,000 UNDER 13,000	85,512	8,280,195	211,621	30,324,240	206,161	29,564,210	6,514	760,030
13,000 UNDER 14,000	78,069	8,573,517	185,795	29,017,028	181,036	28,180,640	5,784	836,388
14,000 UNDER 15,000	77,140	8,375,686	170,753	27,246,895	165,912	26,429,741	6,141	817,154
15,000 UNDER 16,000	75,381	8,987,038	171,280	31,688,673	166,955	30,837,398	5,755	851,275
16,000 UNDER 17,000	77,163	10,831,519	169,283	32,066,648	163,930	31,154,589	6,928	912,059
17,000 UNDER 18,000	74,739	10,314,113	154,223	34,677,124	149,412	33,715,673	5,756	961,451
18,000 UNDER 19,000	81,710	13,381,744	141,800	31,856,597	137,282	30,927,762	5,448	928,835
19,000 UNDER 20,000	73,897	12,893,476	136,755	31,875,911	132,911	30,882,033	5,044	993,878
20,000 UNDER 21,000	71,742	12,685,729	123,628	28,988,196	120,319	28,039,016	4,284	949,180
21,000 UNDER 22,000	73,389	12,398,423	115,445	28,674,674	112,090	27,658,937	4,084	1,015,737
22,000 UNDER 23,000	74,749	13,970,439	100,607	25,555,346	97,802	24,625,266	3,935	930,080
23,000 UNDER 24,000	64,621	14,161,613	85,154	21,661,254	81,881	20,540,606	4,333	1,120,648
24,000 UNDER 25,000	66,553	14,837,837	81,982	21,843,880	79,207	21,093,730	3,425	750,150
25,000 UNDER 26,000	62,355	13,889,606	65,752	19,645,571	63,112	18,913,601	3,454	731,970
26,000 UNDER 27,000	57,355	14,069,718	56,960	18,393,136	53,460	17,315,241	4,080	1,077,895
27,000 UNDER 28,000	59,250	16,346,237	47,358	15,051,844	44,244	14,015,372	3,604	1,036,472
28,000 UNDER 29,000	48,887	14,344,759	44,742	14,548,791	42,443	13,518,736	3,034	1,030,055
29,000 UNDER 30,000	43,784	12,625,772	38,624	13,464,005	36,401	12,649,224	2,753	814,781
30,000 UNDER 35,000	174,084	66,299,294	147,689	51,214,270	138,840	47,104,398	11,534	4,109,872
35,000 UNDER 40,000	111,346	57,592,502	59,173	25,504,889	51,728	21,809,744	9,305	3,695,145
40,000 UNDER 50,000	102,587	77,920,548	57,921	39,303,665	47,537	33,144,149	12,249	6,159,516
50,000 UNDER 60,000	45,570	53,422,880	23,340	20,138,140	17,730	15,363,700	7,010	4,774,440
60,000 UNDER 70,000	24,390	39,021,430	12,700	14,044,680	8,910	10,138,060	4,510	3,906,620
70,000 UNDER 80,000	16,150	30,441,030	7,890	10,106,410	5,000	6,841,180	3,330	3,265,230
80,000 UNDER 90,000	10,670	23,958,240	5,260	8,000,070	3,360	4,932,470	2,290	3,067,600
90,000 UNDER 100,000	7,440	18,551,190	3,530	5,658,230	2,190	3,413,230	1,560	2,245,000
100,000 UNDER 200,000	20,650	77,514,150	11,090	25,419,070	6,050	13,332,470	5,960	12,086,600
200,000 UNDER 500,000	4,059	34,736,357	2,332	10,610,321	1,096	4,872,399	1,452	5,737,922
500,000 UNDER 1,000,000	444	8,929,544	364	3,626,645	147	1,322,625	268	2,304,020
1,000,000 AND OVER	181	11,226,713	142	3,350,404	48	1,240,356	105	2,110,048
TOTAL TAXABLE RETURNS	2,200,251	$749,755,774	3,710,780	$799,330,452	3,575,602	$726,902,587	167,999	$72,427,865
GRAND TOTAL	2,200,251	$749,755,774	6,313,168	$994,981,124	6,167,487	$919,752,705	183,710	$75,228,419

Table 4B †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Single Returns — 1977 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTIONS δ	TAXABLE INCOME	COMPUTED TAX	TOTAL OF TAX CREDITS ε	TAX AFTER CREDITS ▼
NONTAXABLE RETURNS							
NO ADJ. GROSS INCOME	146,592	-$92,844,459	$151,905,441			$9,538,076	—
$1 UNDER $1,000	203,263	110,462,326	197,816,260	$2,318,965	$20,929	12,869,913	—
1,000 UNDER 2,000	295,699	439,384,202	299,060,648	145,959,464	1,293,687	19,045,320	—
2,000 UNDER 3,000	328,333	819,606,037	334,140,645	488,773,266	4,888,533	21,334,936	—
3,000 UNDER 4,000	321,523	1,123,080,452	347,571,747	784,460,891	9,357,131	20,973,233	—
4,000 UNDER 5,000	274,300	1,230,344,315	304,092,183	933,322,831	13,571,725	17,997,638	—
5,000 UNDER 6,000	9,298	50,278,726	41,856,198	10,359,261	177,845	318,763	—
6,000 UNDER 7,000	6,150	39,479,550	34,389,850	7,839,625	85,825	170,975	—
7,000 UNDER 8,000	3,750	28,167,050	29,758,575	2,407,575	25,125	95,750	—
8,000 UNDER 9,000	1,650	14,174,475	14,355,125	1,405,350	14,625	43,250	—
9,000 UNDER 10,000	925	8,690,725	9,907,475	290,000	4,825	32,200	—
10,000 AND OVER	4,064	54,728,967	59,655,946	5,566,148	156,401	356,050	—
TOTAL NONTAXABLE RETURNS	1,595,547	$3,825,552,366	$1,824,510,093	$2,386,703,376	$29,596,651	$102,776,104	—
TAXABLE RETURNS							
LESS THAN $3,000	19,650	$29,047,143	$5,932,602	$28,706,058	$297,946	$149,079	$607,098
3,000 UNDER 4,000	7,887	27,084,993	4,650,855	22,434,138	289,526	114,148	199,171
4,000 UNDER 5,000	10,033	45,407,460	7,207,926	38,199,534	602,229	190,939	419,214
5,000 UNDER 6,000	241,309	1,326,565,681	255,864,656	1,070,701,025	18,883 013	6,455,917	12,428,344
6,000 UNDER 7,000	208,877	1,356,716,377	246,912,584	1,109,803,793	22,777,6[illegible]	5,389,761	17,390,398
7,000 UNDER 8,000	191,071	1,433,131,190	222,188,891	1,211,634,274	28,712,334	4,971,999	23,932,836
8,000 UNDER 9,000	181,226	1,539,384,660	229,709,848	1,309,674,812	34,966,864	4,701,229	30,273,374
9,000 UNDER 10,000	161,984	1,537,845,962	220,437,422	1,317,576,065	39,213,259	4,204,686	35,066,009
10,000 UNDER 11,000	130,163	1,364,131,930	185,211,284	1,178,920,646	38,610,437	3,569,090	35,067,155
11,000 UNDER 12,000	126,003	1,448,960,955	190,138,732	1,258,822,223	45,208,457	3,488,539	41,732,443
12,000 UNDER 13,000	117,091	1,463,070,142	195,412,075	1,267,845,442	49,128,586	3,290,425	45,854,797
13,000 UNDER 14,000	98,900	1,334,812,552	189,898,271	1,145,680,881	47,443,235	2,998,376	44,527,887
14,000 UNDER 15,000	81,316	1,177,341,372	153,655,398	1,023,688,224	45,685,390	2,473,610	43,316,056
15,000 UNDER 16,000	63,853	988,745,933	143,083,093	845,662,840	39,758,030	1,923,863	37,841,446
16,000 UNDER 17,000	62,294	1,027,544,516	155,476,240	872,068,276	43,221,398	2,056,421	41,217,800
17,000 UNDER 18,000	49,524	864,496,156	130,743,419	734,660,262	38,679,493	1,693,485	37,656,801
18,000 UNDER 19,000	48,490	896,300,880	121,430,134	774,870,746	43,371,161	2,004,271	40,622,204
19,000 UNDER 20,000	40,718	793,587,835	122,065,819	671,522,016	38,805,257	1,703,874	37,121,499
20,000 UNDER 21,000	28,564	585,432,688	83,736,343	501,696,345	30,352,831	1,585,952	29,008,123
21,000 UNDER 22,000	24,034	516,178,321	73,302,126	442,876,195	27,768,563	1,219,958	26,572,861
22,000 UNDER 23,000	22,653	509,372,666	82,959,708	426,412,958	27,404,616	1,443,706	25,990,819
23,000 UNDER 24,000	21,059	494,479,282	75,970,446	418,508,836	27,731,488	1,126,439	26,663,689
24,000 UNDER 25,000	16,118	394,480,494	68,104,273	326,376,221	21,889,212	1,125,341	20,952,032
25,000 UNDER 26,000	11,846	301,896,550	53,596,274	249,346,276	17,171,581	968,273	16,282,815
26,000 UNDER 27,000	10,142	268,786,610	37,734,001	231,052,609	16,551,486	620,646	15,986,757
27,000 UNDER 28,000	9,188	251,864,761	38,047,396	213,817,365	15,503,226	954,299	14,592,586
28,000 UNDER 29,000	6,067	172,302,337	29,205,697	143,205,990	10,487,955	655,807	9,873,373
29,000 UNDER 30,000	5,711	168,696,405	26,274,277	142,422,128	10,669,072	771,186	9,969,195
30,000 UNDER 35,000	18,699	603,564,248	84,036,363	519,527,885	40,809,670	1,680,497	40,479,876
35,000 UNDER 40,000	10,358	387,169,066	58,272,910	329,760,681	27,242,878	1,916,555	26,364,707
40,000 UNDER 50,000	10,286	454,025,978	68,730,973	385,295,005	33,393,796	2,170,900	32,407,494
50,000 UNDER 60,000	5,290	287,599,530	44,515,150	243,472,310	22,186,900	724,805	22,395,040
60,000 UNDER 70,000	2,980	192,985,830	26,784,620	166,201,210	15,674,130	416,213	15,949,280
70,000 UNDER 80,000	2,020	151,205,890	21,771,320	129,434,570	12,476,540	234,770	12,820,510
80,000 UNDER 90,000	1,130	95,968,970	14,459,770	81,509,200	7,977,070	236,270	8,208,430
90,000 UNDER 100,000	840	79,641,900	12,994,810	66,647,090	6,596,050	152,938	6,769,780
100,000 UNDER 200,000	2,750	358,433,160	52,664,380	305,768,780	31,227,820	536,853	34,090,090
200,000 UNDER 500,000	671	194,705,641	28,834,392	165,919,403	17,665,956	162,061	19,276,994
500,000 UNDER 1,000,000	181	69,179,996	10,358,816	58,880,324	6,389,333	102,126	7,070,186
1,000,000 AND OVER	53	118,688,250	12,492,100	106,196,150	11,635,192	3,363	13,827,727
TOTAL TAXABLE RETURNS	2,050,949	$25,310,894,310	$3,784,866,394	$21,536,798,786	$1,014,459,586	$70,988,750	$960,826,896
GRAND TOTAL	3,646,496	$29,136,446,676	$5,609,376,487	$23,923,502,162	$1,044,056,237	$173,764,854	$960,826,896

Table 4B (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Single Returns — 1977 Income Year

ADJUSTED GROSS INCOME CLASS	SALARIES AND WAGES		DIVIDENDS		INTEREST		ANNUITIES AND PENSIONS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	6,373	$29,579,714	859	$881,224	7,019	$7,327,711	556	$1,094,109
$1 UNDER $1,000	173,677	100,233,577	9,445	3,023,073	42,421	9,895,946	3,479	3,428,628
1,000 UNDER 2,000	259,726	381,445,777	14,749	7,937,545	69,852	29,314,725	10,670	15,283,385
2,000 UNDER 3,000	297,267	730,807,089	18,605	9,874,210	89,863	43,249,608	10,729	21,368,538
3,000 UNDER 4,000	277,236	950,760,298	22,300	18,924,821	102,629	71,412,547	17,860	46,018,602
4,000 UNDER 5,000	243,610	1,063,804,736	19,609	14,319,982	90,395	78,506,422	15,057	42,247,787
5,000 UNDER 6,000	5,940	32,541,235	2,579	2,668,201	4,712	8,654,022	879	2,861,540
6,000 UNDER 7,000	2,450	22,338,075	1,600	1,358,600	4,275	9,279,450	1,600	5,315,150
7,000 UNDER 8,000	500	3,048,500	1,875	3,085,350	3,225	9,005,050	1,300	7,954,625
8,000 UNDER 9,000	775	4,957,825	850	1,963,725	1,150	4,317,150	525	2,528,150
9,000 UNDER 10,000	25	57,075	575	2,781,675	900	2,233,100	575	690,100
10,000 AND OVER	1,380	28,218,265	1,599	7,189,070	2,939	10,701,620	614	3,513,371
TOTAL NONTAXABLE RETURNS	1,268,959	$3,347,792,166	94,645	$73,007,476	419,380	$283,897,351	64,044	$152,303,985
TAXABLE RETURNS								
LESS THAN $3,000	17,724	$35,997,955	914	$314,783	4,518	$2,037,585	442	$222,828
3,000 UNDER 4,000	7,039	24,639,125	542	322,316	2,045	1,774,354	214	179,314
4,000 UNDER 5,000	8,232	41,643,358	614	353,920	3,298	2,810,114	542	1,807,690
5,000 UNDER 6,000	208,169	1,118,919,134	23,326	26,223,677	85,987	92,892,988	17,211	56,920,170
6,000 UNDER 7,000	179,613	1,150,949,260	20,149	22,132,366	72,519	77,237,577	12,352	44,847,401
7,000 UNDER 8,000	165,471	1,225,824,554	20,050	25,238,198	72,454	89,829,500	14,363	56,537,410
8,000 UNDER 9,000	158,189	1,319,730,255	19,608	26,120,396	71,858	85,617,254	12,170	51,996,405
9,000 UNDER 10,000	142,025	1,328,706,188	19,306	33,158,151	71,147	88,422,457	11,596	55,421,601
10,000 UNDER 11,000	116,820	1,189,384,646	14,380	21,067,108	58,809	60,965,131	8,631	42,921,983
11,000 UNDER 12,000	113,082	1,271,577,996	17,908	24,806,711	62,829	71,548,402	7,359	38,295,708
12,000 UNDER 13,000	105,432	1,282,504,066	17,072	24,872,641	67,933	72,033,585	7,511	43,628,966
13,000 UNDER 14,000	89,499	1,178,537,348	18,245	27,368,927	59,005	67,034,147	5,205	30,276,099
14,000 UNDER 15,000	73,603	1,030,049,203	14,494	24,268,382	44,904	58,348,389	3,824	25,621,044
15,000 UNDER 16,000	57,652	871,332,044	11,824	20,735,569	40,448	46,012,499	2,996	17,989,212
16,000 UNDER 17,000	55,387	870,527,265	13,024	24,537,310	41,615	53,660,645	3,908	22,170,402
17,000 UNDER 18,000	44,273	770,860,259	12,546	20,308,236	33,985	42,802,803	2,437	14,843,642
18,000 UNDER 19,000	42,774	748,702,001	11,053	22,459,362	34,332	46,977,487	3,034	23,010,475
19,000 UNDER 20,000	36,142	677,458,434	9,757	16,988,653	29,328	43,152,630	2,464	14,387,222
20,000 UNDER 21,000	24,937	469,471,212	8,138	15,951,371	23,606	38,101,680	1,953	9,173,420
21,000 UNDER 22,000	21,138	427,750,850	7,229	15,764,905	18,628	30,700,689	1,463	11,623,496
22,000 UNDER 23,000	19,503	405,091,514	7,562	24,065,370	18,186	35,097,614	1,832	9,394,805
23,000 UNDER 24,000	18,466	410,925,832	8,568	16,824,207	17,842	36,263,584	865	6,058,690
24,000 UNDER 25,000	13,238	290,884,523	5,491	16,728,271	13,279	32,221,001	725	7,851,000
25,000 UNDER 26,000	9,957	235,172,460	3,987	14,928,012	10,643	23,950,753	1,103	5,532,363
26,000 UNDER 27,000	8,099	190,616,169	5,051	17,683,714	8,783	25,126,037	675	5,421,100
27,000 UNDER 28,000	6,652	164,528,308	3,747	20,574,489	4,917	22,846,049	904	8,744,688
28,000 UNDER 29,000	4,717	124,980,870	3,099	12,295,017	4,321	14,376,185	700	2,874,150
29,000 UNDER 30,000	4,436	110,733,078	2,694	9,274,449	5,136	10,525,345	350	3,197,625
30,000 UNDER 35,000	13,440	374,610,699	9,193	38,326,634	16,420	63,384,702	2,233	16,060,081
35,000 UNDER 40,000	6,352	189,807,618	5,449	23,099,231	9,404	40,944,529	1,242	7,676,043
40,000 UNDER 50,000	5,549	174,198,576	6,226	33,060,720	9,434	55,875,069	775	7,423,175
50,000 UNDER 60,000	2,740	111,324,560	3,310	35,348,940	4,820	32,052,230	510	3,508,110
60,000 UNDER 70,000	1,580	65,909,760	2,050	24,740,420	2,840	25,193,010	270	2,447,650
70,000 UNDER 80,000	990	48,020,940	1,450	23,949,280	1,890	17,395,860	300	2,700,520
80,000 UNDER 90,000	530	28,239,250	770	15,061,020	1,050	9,733,820	110	344,280
90,000 UNDER 100,000	410	29,071,360	520	14,781,460	700	6,821,630	50	234,570
100,000 UNDER 200,000	1,350	105,271,720	2,000	61,762,680	2,550	38,118,820	200	1,047,020
200,000 UNDER 500,000	334	47,943,535	529	43,225,542	633	16,125,870	60	552,675
500,000 UNDER 1,000,000	44	10,998,902	85	19,460,994	94	5,130,699	10	56,031
1,000,000 AND OVER	31	21,849,549	45	21,730,220	52	6,726,617	5	40,267
TOTAL TAXABLE RETURNS	1,785,619	$20,176,744,426	332,105	$919,913,652	1,034,332	$1,590,969,340	132,594	$653,049,531
GRAND TOTAL	3,054,578	$23,524,536,592	426,750	$992,921,128	1,453,712	$1,874,866,691	196,638	$805,353,516

Table 45 (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Single Returns – 1977 Income Year

ADJUSTED GROSS INCOME CLASS	STANDARD DEDUCTIONS		ITEMIZED DEDUCTIONS		MEDICAL EXPENSE		HOME REAL ESTATE TAXES	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	144,837	$144,837,000	1,755	97,068,441	1,125	$724,763	995	$605,751
$1 UNDER $1,000	282,263	196,666,410	1,000	1,151,850	650	516,500	125	29,125
1,000 UNDER 2,000	293,466	290,776,000	2,233	8,286,648	1,779	4,572,690	976	760,115
2,000 UNDER 3,000	324,604	323,891,000	5,720	18,849,645	3,436,275	2,175	1,702,450	
3,000 UNDER 4,000	309,295	308,972,000	12,228	38,599,747	10,462	15,459,732	6,158	5,835,778
4,000 UNDER 5,000	260,812	260,669,390	13,488	43,422,793	11,054	18,633,481	9,034	8,796,442
5,000 UNDER 6,000	1,000	1,000,000	8,298	40,856,198	6,840	17,615,452	6,915	3,371,292
6,000 UNDER 7,000	100	37,000	6,050	34,352,850	5,025	13,213,875	4,250	3,851,225
7,000 UNDER 8,000	—	—	3,750	29,758,575	3,450	22,033,125	1,475	1,435,025
8,000 UNDER 9,000	—	—	1,650	14,355,125	900	4,312,625	850	1,444,300
9,000 UNDER 10,000	—	—	925	9,907,475	900	6,461,000	375	559,225
10,000 AND OVER	—	—	4,064	59,655,946	3,600	30,665,536	2,619	4,267,573
TOTAL NONTAXABLE RETURNS	1,536,377	$1,526,244,800	59,170	$298,365,293	48,960	$138,645,959	23,950	$29,653,301
TAXABLE RETURNS								
LESS THAN $3,000	18,761	$5,186,430	889	$796,172	979	$141,592	250	$161,918
3,000 UNDER 4,000	7,537	4,327,880	350	322,975	125	38,650	50	22,000
4,000 UNDER 5,000	8,869	6,199,100	1,164	1,008,826	650	149,150	214	392,082
5,000 UNDER 6,000	223,967	221,975,450	17,392	33,889,206	14,489	8,947,195	10,553	7,349,463
6,000 UNDER 7,000	180,898	179,803,180	27,970	67,109,484	23,296	16,792,418	18,573	12,710,639
7,000 UNDER 8,000	169,566	168,798,650	33,305	93,398,241	18,547	12,248,417	12,606	7,526,452
8,000 UNDER 9,000	151,210	150,508,500	30,016	79,201,288	22,250	14,477,040	18,320	13,268,229
9,000 UNDER 10,000	129,981	129,625,000	32,083	90,812,422	22,236	16,803,392	18,881	13,744,058
10,000 UNDER 11,000	101,513	101,198,110	28,650	84,661,174	23,994	13,974,974	18,495	11,935,710
11,000 UNDER 12,000	93,579	93,303,380	32,424	96,835,352	24,828	14,343,652	17,617	13,962,027
12,000 UNDER 13,000	79,917	79,645,640	37,174	115,766,435	25,921	13,289,350	22,692	17,233,328
13,000 UNDER 14,000	60,140	60,005,360	38,776	129,893,911	24,193	15,492,932	23,157	18,956,735
14,000 UNDER 15,000	49,276	49,212,160	32,040	104,443,238	19,819	11,296,593	21,940	15,209,059
15,000 UNDER 16,000	33,995	32,895,860	30,858	110,187,233	18,561	11,487,927	22,535	15,739,611
16,000 UNDER 17,000	28,529	28,643,770	33,365	126,632,470	20,414	9,382,700	23,226	18,876,156
17,000 UNDER 18,000	19,859	19,840,760	29,665	110,902,659	18,217	8,722,908	21,219	15,441,945
18,000 UNDER 19,000	19,273	19,273,000	29,217	102,157,134	15,978	9,459,015	19,578	14,482,420
19,000 UNDER 20,000	13,234	13,134,000	27,486	108,931,819	16,118	6,694,299	17,681	15,012,505
20,000 UNDER 21,000	8,927	8,903,060	19,637	79,833,282	12,693	5,857,847	12,330	10,927,209
21,000 UNDER 22,000	7,309	7,309,000	16,725	65,991,126	9,863	3,688,738	11,540	11,303,860
22,000 UNDER 23,000	6,076	6,040,000	16,527	76,910,708	7,962	2,458,383	11,745	10,439,400
23,000 UNDER 24,000	4,843	4,843,000	16,216	71,127,446	8,254	2,774,503	11,009	11,330,463
24,000 UNDER 25,000	3,647	3,611,000	12,471	64,493,273	6,168	2,993,978	8,817	12,152,602
25,000 UNDER 26,000	2,762	2,739,000	9,089	50,837,279	5,978	9,010,639	6,096	8,422,530
26,000 UNDER 27,000	1,483	1,483,000	8,659	36,251,601	6,041	2,438,485	6,903	5,566,718
27,000 UNDER 28,000	1,822	1,822,000	7,366	36,225,396	4,675	3,040,298	6,269	4,996,590
28,000 UNDER 29,000	1,012	1,012,000	7,055	38,193,697	2,911	2,985,700	5,770	4,613,707
29,000 UNDER 30,000	1,235	1,235,000	4,476	25,039,277	2,388	1,846,576	2,821	3,699,647
30,000 UNDER 35,000	4,073	4,058,180	14,624	79,978,183	7,336	5,119,007	10,749	15,020,407
35,000 UNDER 40,000	1,924	1,932,860	8,424	56,240,050	5,175	5,007,726	6,695	9,133,057
40,000 UNDER 50,000	1,220	1,220,000	9,066	67,510,973	5,544	2,654,885	6,979	10,261,590
50,000 UNDER 60,000	440	449,800	4,810	44,045,350	3,120	2,808,070	3,710	7,107,470
60,000 UNDER 70,000	230	221,400	2,780	26,563,220	1,640	2,706,640	2,030	4,256,690
70,000 UNDER 80,000	170	164,000	1,850	21,607,220	1,130	1,882,910	1,420	2,967,490
80,000 UNDER 90,000	50	50,000	1,080	14,409,870	670	1,432,840	820	1,920,600
90,000 UNDER 100,000	90	90,000	750	12,904,810	490	1,557,910	640	1,694,220
100,000 UNDER 200,000	170	161,400	2,580	32,502,980	1,550	3,568,110	2,000	6,694,700
200,000 UNDER 500,000	16	14,070	655	28,020,322	339	1,860,123	530	2,883,833
500,000 UNDER 1,000,000	0	1,670	99	10,357,196	50	229,922	84	593,970
1,000,000 AND OVER	0	1,000	52	18,491,100	17	142,252	48	564,316
TOTAL TAXABLE RETURNS	1,436,958	$1,411,161,730	613,991	$2,373,704,664	407,026	$265,898,748	402,830	$386,174,687
GRAND TOTAL	2,973,335	$2,937,406,530	673,161	$2,671,969,957	455,986	$404,544,702	435,980	$385,827,988

Table 4B (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Single Returns — 1977 Income Year

ADJUSTED GROSS INCOME CLASS	INCOME TAX WITHHELD		ESTIMATE PAID		EXCESS SDI		RENTER'S CREDIT	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	5,636	$646,966	733	$373,052	242	$9,612	125,510	$4,285,022
$1 UNDER $1,000	119,154	1,045,041	625	61,275	957	7,748	76,199	2,789,131
1,000 UNDER 2,000	224,000	3,766,248	600	178,225	233	3,262	102,628	3,748,001
2,000 UNDER 3,000	262,202	8,484,603	825	145,425	233	6,291	131,147	4,817,751
3,000 UNDER 4,000	246,959	11,793,408	1,550	224,550	—	—	145,686	5,357,192
4,000 UNDER 5,000	218,154	14,048,729	1,950	274,475	233	9,786	126,746	4,660,362
5,000 UNDER 6,000	4,787	635,019	375	53,650	—	—	4,212	155,844
6,000 UNDER 7,000	1,900	465,100	250	53,700	250	9,000	1,575	58,275
7,000 UNDER 8,000	250	37,000	250	143,675	—	—	1,025	37,925
8,000 UNDER 9,000	525	100,225	150	60,950	—	—	25	925
9,000 UNDER 10,000	25	200	175	52,575	—	—	25	925
10,000 AND OVER	1,340	1,506,301	585	290,375	330	7,143	375	13,875
TOTAL NONTAXABLE RETURNS	1,084,932	$42,528,840	8,068	$1,911,927	2,478	$52,842	715,153	$25,925,308
TAXABLE RETURNS								
LESS THAN $3,000	16,948	$1,257,560	351	$586,600	—	—	1,855	$46,137
3,000 UNDER 4,000	6,925	749,125	150	33,125	—	—	1,853	47,761
4,000 UNDER 5,000	7,679	1,219,950	200	32,200	100	$4,600	2,100	60,200
5,000 UNDER 6,000	193,726	18,453,024	2,900	371,075	466	13,281	127,645	4,703,355
6,000 UNDER 7,000	170,454	22,411,408	5,090	753,450	—	—	113,037	4,137,662
7,000 UNDER 8,000	160,357	27,002,092	8,184	1,098,962	331	2,589	123,702	4,554,290
8,000 UNDER 9,000	153,697	32,086,264	11,103	2,023,362	828	19,352	114,744	4,225,658
9,000 UNDER 10,000	138,182	36,026,762	12,571	2,489,760	1,220	37,278	103,363	3,807,106
10,000 UNDER 11,000	113,359	35,421,214	11,328	2,724,720	1,190	31,207	80,800	2,972,114
11,000 UNDER 12,000	112,082	41,274,548	11,252	3,232,353	6,415	52,326	83,297	3,076,915
12,000 UNDER 13,000	103,468	44,500,560	10,795	3,379,600	6,392	115,969	75,788	2,791,606
13,000 UNDER 14,000	87,560	45,206,051	9,285	3,437,609	7,401	176,120	63,885	2,356,101
14,000 UNDER 15,000	72,287	41,514,348	8,137	3,432,206	7,274	177,555	52,806	1,951,372
15,000 UNDER 16,000	56,057	37,493,142	7,400	3,619,411	5,116	159,276	37,637	1,386,392
16,000 UNDER 17,000	55,184	38,914,549	7,270	3,787,100	5,266	161,131	31,965	1,181,937
17,000 UNDER 18,000	43,723	37,895,202	6,608	3,587,297	3,142	174,407	25,490	937,130
18,000 UNDER 19,000	42,371	37,495,491	6,054	3,609,373	3,785	156,026	24,318	891,700
19,000 UNDER 20,000	35,135	34,809,997	5,416	4,134,255	2,127	73,550	20,197	747,289
20,000 UNDER 21,000	24,026	25,010,782	4,379	3,123,624	2,907	109,861	14,302	529,174
21,000 UNDER 22,000	20,788	23,500,651	4,124	3,338,835	2,548	125,478	11,299	417,438
22,000 UNDER 23,000	19,153	23,450,189	3,789	2,989,140	2,245	98,278	11,261	416,657
23,000 UNDER 24,000	18,206	22,484,940	3,594	2,999,500	785	18,405	7,676	283,742
24,000 UNDER 25,000	12,610	16,407,867	4,146	4,124,895	625	57,961	6,513	240,081
25,000 UNDER 26,000	9,404	13,509,436	2,794	2,714,765	489	34,577	4,754	175,898
26,000 UNDER 27,000	7,999	11,641,570	2,877	3,117,875	52	3,599	3,605	133,385
27,000 UNDER 28,000	6,506	10,584,186	2,435	2,945,610	425	4,555	4,516	166,642
28,000 UNDER 29,000	4,667	6,380,485	2,109	2,336,530	55	4,345	2,019	74,703
29,000 UNDER 30,000	4,333	7,539,361	1,880	2,298,800	402	39,798	2,411	89,207
30,000 UNDER 35,000	13,050	23,037,096	7,117	10,525,948	1,833	142,470	6,768	250,366
35,000 UNDER 40,000	5,937	11,569,105	5,274	8,459,374	759	66,204	4,296	158,952
40,000 UNDER 50,000	5,060	11,405,120	6,312	15,246,462	771	102,324	3,538	130,906
50,000 UNDER 60,000	2,530	7,940,010	3,120	10,235,860	350	51,520	1,330	49,150
60,000 UNDER 70,000	1,380	4,222,180	1,960	8,015,650	150	14,690	880	32,410
70,000 UNDER 80,000	860	3,319,310	1,540	7,689,040	150	18,130	450	16,650
80,000 UNDER 90,000	440	1,870,370	860	4,393,770	110	9,580	240	8,880
90,000 UNDER 100,000	360	1,622,310	560	3,576,930	70	20,190	190	7,030
100,000 UNDER 200,000	1,180	7,295,300	2,020	19,230,510	300	43,110	540	19,960
200,000 UNDER 500,000	274	3,849,556	560	12,664,799	87	11,908	115	4,233
500,000 UNDER 1,000,000	34	933,408	96	5,179,625	20	3,331	19	703
1,000,000 AND OVER	23	1,946,238	51	10,098,414	11	2,161	5	185
TOTAL TAXABLE RETURNS	1,728,014	$773,335,757	185,691	$187,629,414	66,197	$2,337,142	1,171,209	$43,081,077
GRAND TOTAL	2,812,946	$815,864,597	193,759	$189,541,341	68,675	$2,389,984	1,886,362	$69,006,385

Table 4B (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Single Returns — 1977 Income Year

ADJUSTED GROSS INCOME CLASS	TAX DUE AT TIME OF FILING		OVERPAID		REFUND		CREDIT NEXT YEAR'S TAXES	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	—	—	128,074	$5,315,351	127,888	$5,120,314	211	$195,037
$1 UNDER $1,000	—	—	171,815	3,904,774	171,656	3,888,049	434	16,725
1,000 UNDER 2,000	—	—	260,112	7,696,665	259,787	7,679,665	325	17,000
2,000 UNDER 3,000	—	—	298,921	13,453,770	298,316	13,347,725	1,380	106,045
3,000 UNDER 4,000	—	—	288,616	17,339,513	287,916	17,265,913	725	73,600
4,000 UNDER 5,000	—	—	242,399	18,991,540	241,799	18,859,465	1,325	132,075
5,000 UNDER 6,000	—	—	7,041	844,513	6,891	819,838	150	24,675
6,000 UNDER 7,000	—	—	3,100	586,100	3,075	566,325	50	19,775
7,000 UNDER 8,000	—	—	1,500	218,600	1,350	164,900	150	53,700
8,000 UNDER 9,000	—	—	650	162,100	625	159,600	25	2,500
9,000 UNDER 10,000	—	—	175	53,700	125	30,650	100	23,050
10,000 AND OVER	—	—	2,175	1,817,694	2,075	1,785,644	150	32,050
TOTAL NONTAXABLE RETURNS	—	—	1,404,578	$70,384,320	1,401,503	$69,688,088	5,025	$696,232
TAXABLE RETURNS								
LESS THAN $3,000	2,050	$71,030	16,986	$1,347,438	16,936	$1,309,413	50	$38,025
3,000 UNDER 4,000	937	16,352	6,950	643,650	6,925	636,550	25	7,100
4,000 UNDER 5,000	2,054	79,885	7,979	974,243	7,879	972,543	100	1,700
5,000 UNDER 6,000	58,376	1,725,268	179,708	12,841,691	178,108	12,700,916	1,975	140,775
6,000 UNDER 7,000	51,552	2,226,529	154,096	12,142,776	152,646	11,997,651	1,975	145,125
7,000 UNDER 8,000	42,545	3,042,663	147,576	11,768,823	145,621	11,604,703	2,305	164,120
8,000 UNDER 9,000	48,547	3,529,627	131,654	11,614,724	128,771	11,299,909	3,545	314,815
9,000 UNDER 10,000	41,957	3,666,235	117,527	10,965,570	114,869	10,575,368	3,187	390,202
10,000 UNDER 11,000	35,299	3,505,310	94,439	9,590,419	91,914	9,319,169	2,950	271,250
11,000 UNDER 12,000	35,640	3,589,946	89,034	9,500,656	87,180	9,100,109	2,204	400,547
12,000 UNDER 13,000	34,189	4,593,434	82,602	9,532,280	80,497	9,193,910	2,455	338,370
13,000 UNDER 14,000	29,318	4,405,496	69,557	11,059,698	67,228	10,691,875	2,679	367,823
14,000 UNDER 15,000	27,501	3,931,307	52,861	7,693,092	51,303	7,385,798	1,883	307,294
15,000 UNDER 16,000	18,570	3,046,992	44,783	7,859,092	43,658	7,606,267	1,625	252,825
16,000 UNDER 17,000	21,945	4,944,509	40,349	7,768,699	38,585	7,402,354	2,114	366,345
17,000 UNDER 18,000	17,914	4,079,885	31,335	9,012,749	30,030	8,692,714	1,380	320,035
18,000 UNDER 19,000	18,204	5,238,748	30,036	6,766,388	28,736	6,495,138	1,500	271,250
19,000 UNDER 20,000	15,834	4,787,425	24,584	7,508,899	23,809	7,078,924	1,350	429,975
20,000 UNDER 21,000	13,443	4,254,457	15,021	4,020,285	14,241	3,730,810	955	289,475
21,000 UNDER 22,000	10,937	3,079,031	13,072	3,888,872	12,472	3,611,822	675	277,050
22,000 UNDER 23,000	9,777	3,196,584	12,650	4,160,421	12,125	3,980,221	725	180,200
23,000 UNDER 24,000	11,227	4,625,462	9,832	3,749,186	9,273	3,471,853	709	277,333
24,000 UNDER 25,000	7,926	3,536,630	8,167	3,416,335	7,342	3,141,910	925	274,425
25,000 UNDER 26,000	5,303	2,205,567	6,543	2,357,285	6,013	2,227,140	605	130,145
26,000 UNDER 27,000	5,542	2,587,631	4,600	1,497,750	4,000	1,270,975	650	226,775
27,000 UNDER 28,000	5,533	3,477,018	3,630	2,585,415	3,230	2,427,290	455	158,125
28,000 UNDER 29,000	3,812	2,000,913	2,255	924,160	1,980	781,085	355	143,075
29,000 UNDER 30,000	3,004	1,576,917	2,707	1,575,166	2,377	1,349,406	355	225,760
30,000 UNDER 35,000	12,669	10,041,505	6,030	3,518,470	4,920	2,745,410	1,460	773,060
35,000 UNDER 40,000	7,173	8,763,371	3,185	2,651,745	2,285	2,035,350	1,060	616,395
40,000 UNDER 50,000	6,643	8,716,293	3,643	3,193,361	2,358	2,417,011	1,460	776,350
50,000 UNDER 60,000	3,560	6,032,610	1,720	1,914,030	1,140	1,236,730	660	677,300
60,000 UNDER 70,000	2,040	4,779,950	930	1,115,480	570	687,210	410	428,270
70,000 UNDER 80,000	1,230	2,961,190	780	1,183,800	380	702,400	430	481,400
80,000 UNDER 90,000	780	2,417,770	350	491,900	170	225,010	210	266,890
90,000 UNDER 100,000	590	2,065,580	258	522,230	140	378,600	120	143,630
100,000 UNDER 200,000	1,790	9,699,620	950	2,198,380	440	1,077,520	570	1,120,860
200,000 UNDER 500,000	411	4,128,980	260	1,382,445	103	588,178	188	794,267
500,000 UNDER 1,000,000	53	1,369,353	48	407,227	20	184,671	36	222,556
1,000,000 AND OVER	30	2,109,622	23	328,890	6	76,297	18	252,593
TOTAL TAXABLE RETURNS	615,905	$150,106,695	1,418,702	$195,673,720	1,380,280	$182,410,210	46,333	$13,263,510
GRAND TOTAL	615,905	$150,106,695	2,823,280	$266,058,040	2,781,783	$252,098,298	51,358	$13,959,742

Table 4C †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Separate Returns – 1977 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTIONS δ	TAXABLE INCOME	COMPUTED TAX	TOTAL OF TAX CREDITS ε	TAX AFTER CREDITS π
NONTAXABLE RETURNS							
NO ADJ. GROSS INCOME	3,613	-$14,716,541	$4,390,539	—	—	$243,885	—
$1 UNDER $1,000	7,667	3,643,320	7,415,895	$156,650	$1,242	496,658	—
1,000 UNDER 2,000	7,774	11,347,919	7,482,600	3,865,319	34,239	520,921	—
2,000 UNDER 3,000	14,637	36,591,388	15,207,200	21,599,888	216,322	962,594	—
3,000 UNDER 4,000	8,657	30,613,671	8,606,000	22,007,671	267,600	600,658	—
4,000 UNDER 5,000	7,662	33,964,062	8,183,250	25,780,812	369,069	575,065	—
5,000 UNDER 6,000	1,000	5,371,000	2,565,500	2,816,750	44,000	62,000	—
6,000 UNDER 7,000	275	1,825,025	1,203,125	621,900	6,950	11,275	—
7,000 UNDER 8,000	250	1,983,750	1,215,500	768,250	10,250	12,250	—
8,000 UNDER 9,000	—	—	—	—	—	—	—
9,000 UNDER 10,000	100	996,700	90,000	906,700	29,400	43,050	—
10,000 AND OVER	300	3,740,550	3,001,525	739,025	8,825	9,500	—
TOTAL NONTAXABLE RETURNS	51,935	$115,360,844	$59,361,134	$79,262,965	$987,897	$3,537,856	—
TAXABLE RETURNS							
LESS THAN $3,000	1,653	$3,498,150	$515,640	$3,081,260	$33,274	$13,791	$19,983
3,000 UNDER 4,000	900	3,203,800	564,800	2,639,000	34,600	12,400	22,000
4,000 UNDER 5,000	1,000	4,645,600	845,000	3,800,600	59,900	30,525	29,300
5,000 UNDER 6,000	9,836	52,816,799	11,461,921	41,354,878	703,403	288,124	415,057
6,000 UNDER 7,000	7,302	47,355,155	7,776,693	39,578,462	817,629	209,239	611,041
7,000 UNDER 8,000	9,651	72,819,262	13,511,500	59,307,762	1,374,917	277,861	1,097,028
8,000 UNDER 9,000	6,804	57,369,076	11,094,925	46,274,151	1,186,263	207,395	978,918
9,000 UNDER 10,000	6,050	57,490,622	8,298,877	49,191,745	1,459,994	176,820	1,282,964
10,000 UNDER 11,000	3,795	39,954,268	6,106,301	33,847,967	1,094,180	132,003	962,177
11,000 UNDER 12,000	5,383	61,798,290	11,969,384	49,828,906	1,690,092	149,347	1,540,645
12,000 UNDER 13,000	5,685	71,157,262	12,808,399	58,348,863	2,155,727	187,230	1,968,447
13,000 UNDER 14,000	2,183	29,414,942	7,227,836	22,187,106	824,330	79,825	744,505
14,000 UNDER 15,000	3,333	48,234,266	6,925,835	41,308,431	1,814,284	226,032	1,588,252
15,000 UNDER 16,000	3,213	49,767,193	11,340,679	38,426,514	1,685,958	88,053	1,597,905
16,000 UNDER 17,000	2,808	46,311,947	8,844,782	37,467,165	1,768,537	136,105	1,632,432
17,000 UNDER 18,000	1,069	18,799,191	4,072,301	14,726,890	715,150	43,702	671,448
18,000 UNDER 19,000	703	13,044,332	1,833,172	11,211,160	625,975	20,599	612,401
19,000 UNDER 20,000	1,028	20,008,343	3,966,928	16,041,415	887,315	138,500	748,815
20,000 UNDER 21,000	1,539	31,496,436	4,893,556	26,602,880	1,584,255	42,939	1,547,566
21,000 UNDER 22,000	1,060	22,699,544	3,953,040	18,746,504	1,137,349	53,445	1,085,779
22,000 UNDER 23,000	978	22,117,377	4,493,932	17,623,445	1,100,766	58,649	1,042,042
23,000 UNDER 24,000	375	8,837,200	1,290,750	7,546,450	501,900	9,375	492,525
24,000 UNDER 25,000	100	2,454,725	804,825	1,649,900	104,025	7,725	96,325
25,000 UNDER 26,000	75	1,925,000	317,175	1,607,825	111,200	1,875	109,325
26,000 UNDER 27,000	327	8,617,732	1,304,775	7,312,957	518,196	22,826	496,995
27,000 UNDER 28,000	806	22,265,264	4,238,473	18,026,791	1,277,610	20,150	1,257,460
28,000 UNDER 29,000	553	15,627,652	4,140,528	11,487,124	779,822	17,725	762,097
29,000 UNDER 30,000	600	17,779,825	5,086,750	12,693,075	871,125	19,000	852,125
30,000 UNDER 35,000	1,944	64,419,227	11,676,450	52,742,777	4,116,185	254,403	3,865,099
35,000 UNDER 40,000	981	36,111,350	4,594,230	31,517,120	2,608,232	43,431	3,559,905
40,000 UNDER 50,000	414	17,608,523	3,324,780	14,283,743	1,208,991	77,835	1,167,431
50,000 UNDER 60,000	290	15,879,870	2,331,590	13,548,280	1,236,540	12,043	1,254,550
60,000 UNDER 70,000	110	7,194,830	1,701,560	5,493,270	508,010	3,150	516,350
70,000 UNDER 80,000	120	9,035,170	1,446,210	7,588,960	729,770	5,740	750,460
80,000 UNDER 90,000	30	2,530,670	70,400	2,460,270	244,370	750	277,330
90,000 UNDER 100,000	50	4,805,470	881,430	3,924,040	387,890	1,250	391,150
100,000 UNDER 200,000	90	12,065,920	1,870,420	10,195,500	1,042,750	2,490	1,120,960
200,000 UNDER 500,000	45	13,046,985	2,013,105	11,033,880	1,174,345	50,625	1,290 071
500,000 UNDER 1,000,000	8	5,436,765	479,586	4,957,179	538,286	248	632,425
1,000,000 AND OVER	4	6,570,338	803,845	5,766,493	630,814	2,361	710,633
TOTAL TAXABLE RETURNS	82,895	$1,046,214,371	$190,882,383	$855,430,738	$41,343,959	$3,125,586	$39,801,921
GRAND TOTAL	134,830	$1,161,575,215	$250,243,517	$934,693,703	$42,331,856	$6,663,442	$39,801,921

Table 4D †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Joint Returns – 1977 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTIONS δ	TAXABLE INCOME	COMPUTED TAX	TOTAL OF ε TAX CREDITS	TAX AFTER ϖ CREDITS
NONTAXABLE RETURNS							
NO ADJ. GROSS INCOME	53,164	-$371,839,301	$146,087,419	—	—	$7,243,446	—
$1 UNDER $1,000	33,913	15,497,143	66,776,450	$1,078,519	$9,587	3,795,748	—
1,000 UNDER 2,000	41,695	63,691,067	87,095,564	2,989,241	29,556	5,463,532	—
2,000 UNDER 3,000	51,272	129,875,840	108,462,737	30,237,078	286,300	6,562,171	—
3,000 UNDER 4,000	70,374	248,415,329	149,795,160	104,911,907	1,047,512	9,661,609	—
4,000 UNDER 5,000	82,241	372,799,207	183,010,455	198,703,067	1,985,851	11,291,067	—
5,000 UNDER 6,000	99,065	548,112,336	217,947,995	334,434,865	3,346,262	13,606,622	—
6,000 UNDER 7,000	113,330	735,232,542	259,448,124	477,914,418	5,263,925	15,876,112	—
7,000 UNDER 8,000	125,825	945,402,990	305,662,689	641,266,351	8,026,780	17,663,328	—
8,000 UNDER 9,000	112,032	960,415,885	298,147,083	665,576,238	8,991,967	15,805,994	—
9,000 UNDER 10,000	122,209	1,159,615,672	338,055,952	825,984,970	12,211,675	17,451,706	—
10,000 AND OVER	57,375	832,938,127	571,432,523	290,464,650	5,839,932	10,178,242	—
TOTAL NONTAXABLE RETURNS	963,295	$5,640,156,837	$2,731,922,151	$3,573,561,304	$47,039,347	$134,599,577	—
TAXABLE RETURNS							
LESS THAN $3,000	13,548	-$6,672,553	$6,947,186	$19,076,774	$189,428	$131,635	$2,636,071
3,000 UNDER 4,000	5,440	18,758,840	3,052,416	15,706,424	156,276	69,522	84,656
4,000 UNDER 5,000	4,090	18,458,019	3,129,643	15,328,376	157,731	70,315	85,940
5,000 UNDER 6,000	5,030	27,618,904	6,539,618	21,321,786	238,658	120,960	132,760
6,000 UNDER 7,000	5,850	38,181,065	6,641,942	31,539,123	398,036	165,519	229,932
7,000 UNDER 8,000	5,191	38,717,430	7,752,298	31,363,207	421,747	164,939	274,463
8,000 UNDER 9,000	7,593	64,446,423	12,607,248	51,839,175	756,394	274,293	489,507
9,000 UNDER 10,000	7,134	68,136,046	14,901,068	53,441,831	847,225	329,576	537,840
10,000 UNDER 11,000	120,341	1,267,234,712	297,728,783	969,505,929	15,990,371	7,738,977	8,250,884
11,000 UNDER 12,000	132,120	1,520,786,506	358,382,400	1,162,404,106	20,464,015	8,176,815	12,286,001
12,000 UNDER 13,000	138,355	1,731,109,325	402,881,091	1,328,228,234	25,123,130	8,555,447	16,590,776
13,000 UNDER 14,000	135,818	1,834,062,428	421,893,751	1,412,250,577	28,650,682	8,400,808	20,305,894
14,000 UNDER 15,000	141,551	2,055,309,608	476,215,170	1,579,094,438	33,940,947	9,197,123	24,853,940
15,000 UNDER 16,000	158,896	2,464,912,276	549,124,878	1,915,864,398	43,936,544	10,193,616	34,166,734
16,000 UNDER 17,000	162,840	2,687,601,778	593,976,439	2,093,625,339	50,866,290	10,539,227	40,350,860
17,000 UNDER 18,000	166,572	2,914,500,086	640,784,469	2,273,715,617	58,042,604	10,898,128	47,250,000
18,000 UNDER 19,000	162,473	3,006,313,133	649,237,014	2,357,076,119	63,505,289	10,600,255	52,938,778
19,000 UNDER 20,000	158,380	3,088,379,889	688,704,197	2,399,675,692	67,392,674	10,488,102	56,968,972
20,000 UNDER 21,000	156,615	3,210,597,916	665,327,829	2,545,282,787	75,620,691	10,509,586	65,151,870
21,000 UNDER 22,000	156,307	3,357,441,865	721,645,852	2,637,763,763	81,548,169	10,499,492	71,221,484
22,000 UNDER 23,000	147,802	3,323,214,280	696,493,750	2,627,785,780	85,005,163	9,807,762	75,296,655
23,000 UNDER 24,000	124,649	2,929,164,595	599,169,805	2,329,994,790	78,740,344	8,872,600	69,920,481
24,000 UNDER 25,000	127,839	3,132,863,440	630,495,718	2,502,367,722	88,162,163	9,503,676	78,693,053
25,000 UNDER 26,000	113,602	2,896,454,218	592,622,329	2,303,831,889	84,041,525	8,001,620	76,135,746
26,000 UNDER 27,000	99,999	2,649,148,561	553,342,558	2,095,806,003	78,778,892	7,248,476	71,589,011
27,000 UNDER 28,000	94,197	2,591,826,108	492,227,522	2,099,598,586	83,305,775	6,823,205	76,656,362
28,000 UNDER 29,000	85,856	2,444,883,446	494,884,918	1,949,998,528	78,835,976	6,624,991	72,668,491
29,000 UNDER 30,000	74,634	2,200,189,764	432,822,673	1,767,367,091	74,391,921	6,319,037	68,469,487
30,000 UNDER 35,000	297,318	9,587,305,087	1,868,719,619	7,722,382,694	355,595,494	25,186,236	330,840,927
35,000 UNDER 40,000	157,319	5,851,100,646	1,100,446,338	4,750,654,308	251,883,604	15,661,777	236,965,116
40,000 UNDER 50,000	147,651	6,528,049,176	1,174,701,242	5,353,347,934	332,133,105	19,713,985	314,399,180
50,000 UNDER 60,000	62,010	3,373,820,540	590,616,770	2,783,378,540	198,031,260	10,675,375	189,849,840
60,000 UNDER 70,000	33,160	2,142,237,640	351,917,010	1,791,053,130	139,148,270	6,451,200	135,216,560
70,000 UNDER 80,000	21,440	1,600,702,820	258,377,120	1,342,325,700	110,211,010	4,149,720	107,731,740
80,000 UNDER 90,000	14,510	1,229,739,990	192,839,990	1,037,020,880	88,701,650	3,000,750	87,503,980
90,000 UNDER 100,000	9,790	928,793,620	137,397,900	791,419,780	69,949,800	2,029,820	69,589,800
100,000 UNDER 200,000	28,280	3,733,843,030	532,270,980	3,201,674,860	302,792,600	6,411,450	308,795,120
200,000 UNDER 500,000	5,516	1,542,051,222	205,557,557	1,337,614,921	137,494,896	1,962,576	146,556,893
500,000 UNDER 1,000,000	663	446,187,809	61,070,280	385,117,529	41,202,612	483,623	46,534,156
1,000,000 AND OVER	254	520,210,137	67,763,140	452,500,831	49,334,069	789,660	56,875,621
TOTAL TAXABLE RETURNS	3,490,633	$89,057,679,825	$17,561,210,508	$71,539,345,161	$3,295,987,130	$276,841,874	$3,075,095,581
GRAND TOTAL	4,453,928	$94,697,836,662	$20,293,132,659	$75,112,906,465	$3,343,026,477	$411,441,451	$3,075,095,581

Table 4D (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Joint Returns – 1977 Income Year

ADJUSTED GROSS INCOME CLASS	SALARIES AND WAGES		DIVIDENDS		INTEREST		ANNUITIES AND PENSIONS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	13,925	$101,075,203	3,489	$7,665,751	15,406	$27,781,843	1,608	$4,855,204
$1 UNDER $1,000	23,561	13,938,267	1,475	393,100	10,624	4,738,235	2,125	3,492,750
1,000 UNDER 2,000	31,143	61,051,548	3,325	817,250	13,533	8,947,180	2,779	8,052,910
2,000 UNDER 3,000	37,884	108,430,003	3,950	1,811,000	18,835	15,859,512	6,004	12,810,630
3,000 UNDER 4,000	55,671	201,841,850	3,779	1,868,730	27,157	23,513,887	9,929	30,554,922
4,000 UNDER 5,000	65,696	280,979,152	7,785	4,240,315	32,089	32,142,662	11,279	29,942,121
5,000 UNDER 6,000	76,066	414,478,162	12,279	7,826,247	43,329	61,052,132	15,311	51,031,322
6,000 UNDER 7,000	92,125	566,647,919	11,976	9,223,695	47,163	65,579,888	18,700	70,687,975
7,000 UNDER 8,000	104,326	765,262,233	12,695	9,454,580	55,095	72,184,456	18,384	85,919,283
8,000 UNDER 9,000	95,208	757,871,742	13,001	11,143,991	52,975	75,272,301	19,012	87,333,927
9,000 UNDER 10,000	102,711	919,284,594	12,610	11,368,898	53,465	78,688,243	18,727	87,674,848
10,000 AND OVER	46,635	625,479,296	13,182	25,367,946	37,487	55,893,864	4,122	23,939,993
TOTAL NONTAXABLE RETURNS	744,951	$4,816,339,969	99,546	$91,181,503	407,158	$521,654,203	127,980	$496,295,885
TAXABLE RETURNS								
LESS THAN $3,000	9,469	$20,563,277	796	$1,063,559	3,539	$7,777,535	672	$1,249,345
3,000 UNDER 4,000	4,185	16,295,979	200	8,000	1,228	825,450		
4,000 UNDER 5,000	2,958	14,963,914	514	137,066	1,528	718,998	328	1,351,426
5,000 UNDER 6,000	3,998	21,990,372	714	164,402	2,012	1,702,686	448	1,360,446
6,000 UNDER 7,000	5,622	38,369,409	614	75,620	1,628	566,014	214	319,976
7,000 UNDER 8,000	4,507	34,997,789	625	324,450	1,921	826,670	428	2,039,460
8,000 UNDER 9,000	7,379	65,822,023	819	207,380	3,545	1,519,322	314	2,081,486
9,000 UNDER 10,000	6,300	55,303,709	881	334,163	3,606	2,082,643	657	3,047,861
10,000 UNDER 11,000	106,612	1,063,043,639	11,956	16,521,739	54,796	71,870,150	14,785	70,446,251
11,000 UNDER 12,000	115,857	1,242,208,704	18,225	15,491,288	63,548	89,947,067	15,751	88,558,454
12,000 UNDER 13,000	122,455	1,425,412,512	19,356	26,593,738	66,871	102,161,373	16,125	85,742,042
13,000 UNDER 14,000	120,967	1,531,720,324	14,596	19,336,748	73,269	88,642,996	12,543	76,283,480
14,000 UNDER 15,000	128,189	1,775,324,183	17,597	22,642,341	75,755	94,390,778	14,543	78,001,331
15,000 UNDER 16,000	145,140	2,157,958,795	20,648	25,977,220	88,562	102,275,502	14,631	93,461,538
16,000 UNDER 17,000	150,892	2,389,225,688	24,994	19,201,136	94,782	90,943,726	14,388	86,397,113
17,000 UNDER 18,000	154,543	2,584,888,657	25,558	20,741,136	98,308	94,901,584	15,414	83,301,871
18,000 UNDER 19,000	152,111	2,680,533,301	25,233	22,757,576	102,722	90,882,182	10,429	72,552,471
19,000 UNDER 20,000	146,493	2,723,355,503	24,496	25,714,273	103,205	91,159,945	15,380	98,501,092
20,000 UNDER 21,000	147,906	2,931,802,958	23,738	21,670,910	99,791	91,502,004	9,267	57,585,665
21,000 UNDER 22,000	149,359	3,066,693,407	29,386	24,746,464	110,504	100,713,732	12,214	74,608,367
22,000 UNDER 23,000	140,355	2,993,469,463	28,618	26,712,196	104,949	93,256,644	10,317	63,248,663
23,000 UNDER 24,000	118,925	2,644,848,722	25,179	20,860,843	92,002	85,735,493	8,994	55,844,957
24,000 UNDER 25,000	121,054	2,836,262,067	27,772	25,924,768	94,795	92,096,446	8,832	63,365,393
25,000 UNDER 26,000	108,351	2,620,127,849	27,504	26,359,353	89,847	91,601,411	8,118	54,308,691
26,000 UNDER 27,000	94,861	2,387,181,301	27,223	26,877,115	74,789	83,482,075	7,042	44,797,941
27,000 UNDER 28,000	88,529	2,272,652,660	20,298	25,128,759	75,438	86,305,054	6,079	42,222,060
28,000 UNDER 29,000	81,046	2,139,462,076	23,768	26,237,496	68,993	76,207,245	6,305	45,252,385
29,000 UNDER 30,000	69,859	1,896,186,973	20,770	22,725,324	61,401	79,069,488	4,560	31,263,733
30,000 UNDER 35,000	278,073	8,292,141,346	96,344	108,885,305	255,277	347,962,789	22,573	164,269,133
35,000 UNDER 40,000	143,810	4,716,542,776	65,927	107,122,416	141,807	247,598,828	13,016	108,563,432
40,000 UNDER 50,000	127,823	4,812,155,895	74,771	155,771,471	134,504	312,907,962	11,652	108,466,210
50,000 UNDER 60,000	50,600	2,130,327,200	34,830	115,028,690	58,350	206,446,430	5,140	45,609,180
60,000 UNDER 70,000	25,930	1,233,678,660	20,880	92,738,000	31,650	132,789,130	2,500	26,289,960
70,000 UNDER 80,000	16,410	854,749,890	13,480	74,159,510	20,460	107,931,290	1,550	14,990,140
80,000 UNDER 90,000	10,880	629,863,080	9,450	67,425,350	13,920	79,696,010	1,020	10,543,350
90,000 UNDER 100,000	7,400	477,200,080	6,900	50,902,300	9,480	63,074,100	710	6,670,590
100,000 UNDER 200,000	21,700	1,851,393,310	20,460	298,678,260	27,120	256,940,400	1,950	22,561,030
200,000 UNDER 500,000	4,332	655,376,921	4,500	206,690,242	5,369	110,503,876	374	4,747,410
500,000 UNDER 1,000,000	532	133,580,769	568	85,735,871	638	29,610,154	65	872,847
1,000,000 AND OVER	218	129,885,696	230	115,621,506	248	22,272,902	25	349,859
TOTAL TAXABLE RETURNS	3,195,630	$71,547,560,877	810,413	$1,943,293,984	2,412,157	$3,730,898,084	289,353	$1,891,126,639
GRAND TOTAL	3,940,581	$76,363,900,846	909,959	$2,034,475,487	2,819,315	$4,252,552,287	417,333	$2,387,422,524

Table 4D (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Joint Returns — 1977 Income Year

ADJUSTED GROSS INCOME CLASS	STANDARD DEDUCTIONS		ITEMIZED DEDUCTIONS		MEDICAL EXPENSE		HOME REAL ESTATE TAXES	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	47,095	$94,190,000	5,069	$51,897,419	4,549	$7,088,893	5,359	$8,876,131
$1 UNDER $1,000	32,259	58,687,720	1,654	8,088,730	750	836,650	1,654	2,312,720
1,000 UNDER 2,000	39,181	74,220,380	2,514	12,675,184	2,050	2,129,175	2,025	1,905,750
2,000 UNDER 3,000	47,543	90,549,420	3,729	17,918,317	2,900	3,775,150	3,259	3,125,813
3,000 UNDER 4,000	66,219	129,721,060	4,155	20,074,100	3,480	3,301,047	3,905	3,567,367
4,000 UNDER 5,000	75,849	150,195,240	6,392	32,815,215	4,455	5,035,319	5,013	4,802,221
5,000 UNDER 6,000	90,660	180,104,000	8,405	37,843,995	7,120	9,867,700	7,280	5,843,993
6,000 UNDER 7,000	98,772	196,542,000	14,558	62,906,124	11,029	15,454,387	11,908	10,658,435
7,000 UNDER 8,000	100,312	200,334,000	25,513	105,328,689	21,275	25,593,378	21,801	18,071,536
8,000 UNDER 9,000	86,845	173,632,000	25,987	124,515,083	21,783	27,786,405	21,242	18,186,073
9,000 UNDER 10,000	86,044	172,088,000	36,165	165,967,952	30,161	36,500,825	32,030	24,997,660
10,000 AND OVER	2,135	4,035,400	55,240	567,397,123	47,261	93,312,632	52,673	73,581,307
TOTAL NONTAXABLE RETURNS	772,914	$1,524,294,220	190,381	$1,207,627,931	156,623	$230,681,511	168,144	$175,929,006
TAXABLE RETURNS								
LESS THAN $3,000	12,221	$3,868,880	1,327	$3,078,306	811	$228,226	773	$866,995
3,000 UNDER 4,000	4,618	8,121,660	828	930,556	414	152,256	300	45,300
4,000 UNDER 5,000	3,347	1,957,180	743	1,192,463	400	149,400	300	68,800
5,000 UNDER 6,000	3,918	3,352,480	1,112	3,187,138	898	440,772	698	433,850
6,000 UNDER 7,000	4,807	4,734,340	1,043	3,907,602	614	198,546	743	218,181
7,000 UNDER 8,000	4,127	4,710,780	1,064	4,041,518	864	137,223	864	359,573
8,000 UNDER 9,000	5,240	6,901,440	2,353	6,105,808	1,453	786,160	1,839	754,386
9,000 UNDER 10,000	4,671	6,743,220	2,463	8,157,845	1,606	542,413	1,863	1,298,441
10,000 UNDER 11,000	82,849	163,794,300	37,492	133,934,483	32,310	22,583,375	30,992	22,728,484
11,000 UNDER 12,000	79,650	157,907,200	52,470	200,475,200	43,187	37,641,533	45,217	31,488,015
12,000 UNDER 13,000	76,634	151,232,240	61,721	251,647,851	48,709	38,152,627	49,784	36,160,736
13,000 UNDER 14,000	65,698	130,485,000	70,120	291,408,751	55,069	46,074,595	59,822	43,693,852
14,000 UNDER 15,000	61,133	121,579,080	80,818	334,636,090	65,617	50,366,246	72,477	54,144,202
15,000 UNDER 16,000	63,706	126,348,000	95,190	422,776,878	75,347	59,349,427	83,671	64,090,542
16,000 UNDER 17,000	57,268	113,954,740	105,572	480,021,699	83,866	54,741,972	93,617	71,781,027
17,000 UNDER 18,000	54,299	107,895,040	112,273	532,889,420	84,335	51,071,379	98,601	77,491,740
18,000 UNDER 19,000	48,077	95,845,880	114,396	557,391,134	85,958	53,946,500	103,957	84,816,068
19,000 UNDER 20,000	35,480	70,731,160	122,891	617,973,037	93,627	61,632,259	109,734	90,757,334
20,000 UNDER 21,000	33,469	66,619,960	123,146	598,707,869	94,917	53,200,563	110,899	91,292,758
21,000 UNDER 22,000	32,506	64,956,000	123,801	656,689,852	93,216	54,892,881	113,582	100,391,962
22,000 UNDER 23,000	27,533	54,936,640	120,269	631,557,110	90,115	50,967,114	111,308	102,999,225
23,000 UNDER 24,000	20,843	41,612,000	103,806	557,557,805	76,521	47,516,428	97,035	94,582,850
24,000 UNDER 25,000	17,443	34,664,840	110,396	595,830,878	81,546	46,202,562	101,135	95,950,832
25,000 UNDER 26,000	12,929	25,636,880	100,673	566,985,449	73,183	36,482,777	95,499	93,751,055
26,000 UNDER 27,000	8,991	17,982,000	91,008	535,360,558	69,194	39,235,836	84,568	83,175,968
27,000 UNDER 28,000	10,440	20,880,000	83,757	471,347,522	63,115	34,492,682	78,825	80,904,345
28,000 UNDER 29,000	6,109	12,218,000	79,747	482,666,918	58,076	27,342,197	74,773	80,033,057
29,000 UNDER 30,000	5,628	11,244,000	69,006	421,578,673	50,422	23,650,754	65,738	72,902,051
30,000 UNDER 35,000	19,776	39,495,760	277,542	1,829,223,859	207,538	101,677,670	264,311	314,490,879
35,000 UNDER 40,000	9,323	18,624,000	147,996	1,081,822,338	109,229	56,057,112	142,415	197,079,440
40,000 UNDER 50,000	6,428	12,795,280	141,226	1,161,905,962	98,033	63,536,104	136,753	220,795,952
50,000 UNDER 60,000	2,670	5,257,800	59,340	585,358,970	39,070	25,788,010	57,280	115,312,560
60,000 UNDER 70,000	1,190	2,328,000	31,970	349,589,010	20,190	12,537,850	30,680	71,010,020
70,000 UNDER 80,000	800	1,548,800	20,440	256,828,320	12,440	9,366,470	20,050	51,677,800
80,000 UNDER 90,000	500	975,600	14,010	191,864,390	7,670	6,634,250	13,570	37,663,040
90,000 UNDER 100,000	280	560,000	9,510	136,837,900	5,350	3,894,280	9,290	27,315,900
100,000 UNDER 200,000	590	1,122,000	27,690	531,148,980	14,460	11,444,830	26,630	97,525,060
200,000 UNDER 500,000	104	196,800	5,412	205,360,757	2,612	3,242,916	5,237	29,386,196
500,000 UNDER 1,000,000	7	12,220	656	61,058,060	286	412,247	622	5,793,800
1,000,000 AND OVER	4	7,080	250	67,756,060	113	54,830	245	3,765,632
TOTAL TAXABLE RETURNS	885,306	$1,707,417,480	2,605,327	$15,853,793,028	1,942,677	$1,186,825,292	2,395,697	$2,649,032,908
GRAND TOTAL	1,658,220	$3,231,711,700	2,795,708	$17,061,420,959	2,099,500	$1,417,506,803	2,563,841	$2,824,961,914

Table 40 (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Joint Returns – 1977 Income Year

ADJUSTED GROSS INCOME CLASS	INCOME TAX WITHHELD		ESTIMATE PAID		EXCESS SDI		RENTER'S CREDIT	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	10,157	$1,859,302	1,669	$1,219,016	58	$4,298	21,178	$769,267
$1 UNDER $1,000	9,799	204,177	400	73,850	329	1,503	13,432	475,540
1,000 UNDER 2,000	17,678	682,471	350	80,000	—	—	28,022	781,924
2,000 UNDER 3,000	28,864	1,083,829	225	134,775	—	—	40,147	726,181
3,000 UNDER 4,000	36,656	1,546,568	650	148,472	434	10,366	37,592	1,364,825
4,000 UNDER 5,000	44,118	2,653,608	610	124,575	233	15,378	40,191	1,478,167
5,000 UNDER 6,000	55,076	3,477,247	1,054	260,775	201	1,608	50,841	1,875,108
6,000 UNDER 7,000	68,530	4,569,702	1,285	227,740	233	699	57,525	2,115,717
7,000 UNDER 8,000	80,882	6,844,528	2,204	397,135	634	78,110	61,370	2,255,294
8,000 UNDER 9,000	79,399	7,491,911	2,454	487,983	1,158	23,493	54,567	2,014,479
9,000 UNDER 10,000	87,333	9,625,107	3,360	832,470	335	10,302	60,491	2,226,917
10,000 AND OVER	41,832	12,970,696	4,141	2,386,540	2,473	50,816	5,260	192,870
TOTAL NONTAXABLE RETURNS	556,516	$52,928,636	18,502	$6,305,334	6,086	$196,657	444,816	$16,278,299
TAXABLE RETURNS								
LESS THAN $3,000	8,839	$431,103	323	$112,849	2	$72	610	$13,670
3,000 UNDER 4,000	3,971	321,057	100	12,300	129	11,481	600	16,500
4,000 UNDER 5,000	2,958	406,263	—	—	—	—	600	17,200
5,000 UNDER 6,000	2,784	471,828	268	18,224	—	—	1,300	36,700
6,000 UNDER 7,000	5,193	711,226	—	—	—	—	829	23,573
7,000 UNDER 8,000	4,279	653,572	50	5,750	100	7,900	829	25,451
8,000 UNDER 9,000	6,042	1,427,440	65	43,725	—	—	1,648	45,076
9,000 UNDER 10,000	5,744	1,182,932	139	4,894	—	—	1,726	60,036
10,000 UNDER 11,000	85,835	14,841,673	3,935	781,275	667	5,432	60,908	2,239,097
11,000 UNDER 12,000	107,372	17,822,007	5,564	1,342,521	4,366	27,816	61,791	2,376,635
12,000 UNDER 13,000	112,004	21,776,394	6,910	1,680,830	5,336	152,630	61,375	2,364,775
13,000 UNDER 14,000	110,057	24,519,629	10,770	3,093,105	5,980	130,277	59,406	2,044,810
14,000 UNDER 15,000	122,007	30,864,844	11,222	3,307,175	8,049	224,556	60,107	1,813,914
15,000 UNDER 16,000	139,653	41,439,007	11,669	3,070,436	8,269	260,724	57,329	2,113,373
16,000 UNDER 17,000	144,808	46,136,789	12,280	3,351,015	10,377	305,797	58,256	1,853,075
17,000 UNDER 18,000	150,339	50,766,407	12,996	3,818,446	14,010	466,859	49,971	1,847,909
18,000 UNDER 19,000	148,568	60,702,202	12,877	4,135,363	7,242	217,611	50,684	1,643,249
19,000 UNDER 20,000	143,568	64,661,365	12,772	4,552,469	12,145	444,353	33,900	1,250,205
20,000 UNDER 21,000	144,777	72,636,189	13,079	5,169,784	10,837	343,783	39,253	1,261,601
21,000 UNDER 22,000	146,837	76,545,592	13,833	5,460,829	12,454	415,260	32,893	1,216,816
22,000 UNDER 23,000	137,793	78,141,235	12,892	5,630,932	12,844	387,975	27,333	1,006,541
23,000 UNDER 24,000	126,535	77,893,135	12,126	6,000,854	8,600	306,550	21,825	807,175
24,000 UNDER 25,000	119,248	78,779,728	12,901	6,873,360	9,566	415,418	21,064	778,368
25,000 UNDER 26,000	105,868	79,198,713	12,297	6,479,748	8,319	260,819	13,119	485,303
26,000 UNDER 27,000	93,074	68,611,080	12,526	7,284,499	10,388	416,780	12,047	445,055
27,000 UNDER 28,000	88,063	68,401,403	11,617	6,889,974	8,533	383,353	12,222	452,214
28,000 UNDER 29,000	77,382	66,060,881	11,745	6,936,756	7,007	315,668	10,974	394,497
29,000 UNDER 30,000	67,739	61,294,792	11,386	6,601,119	6,737	273,781	6,824	252,288
30,000 UNDER 35,000	371,270	286,843,417	47,149	35,028,787	18,708	939,380	26,891	959,109
35,000 UNDER 40,000	140,638	177,880,991	36,026	35,149,112	9,672	625,898	10,865	401,207
40,000 UNDER 50,000	123,192	210,157,348	48,333	69,364,439	9,545	601,137	9,213	340,231
50,000 UNDER 60,000	47,340	105,117,170	25,910	36,226,160	3,838	321,270	3,240	119,040
60,000 UNDER 70,000	23,690	66,842,770	17,000	48,218,150	2,218	181,240	1,830	67,190
70,000 UNDER 80,000	14,910	48,900,260	11,990	40,912,880	1,670	140,880	920	33,730
80,000 UNDER 90,000	9,780	37,526,130	9,660	36,870,560	1,180	104,000	510	18,650
90,000 UNDER 100,000	6,610	29,290,140	8,030	32,359,820	780	70,360	250	8,970
100,000 UNDER 200,000	19,256	121,228,400	18,740	143,218,160	3,110	262,750	1,070	39,380
200,000 UNDER 500,000	3,787	46,743,885	4,201	70,258,470	1,021	147,900	169	6,222
500,000 UNDER 1,000,000	461	18,493,937	586	31,501,906	191	30,461	21	759
1,000,000 AND OVER	195	10,573,688	834	40,473,786	80	19,447	9	333
TOTAL TAXABLE RETURNS	3,081,045	$2,256,608,858	456,855	$734,638,169	224,140	$9,472,477	779,872	$28,681,065
GRAND TOTAL	3,637,561	$2,309,537,514	475,357	$740,953,503	230,226	$9,669,134	1,224,688	$44,959,364

Table 4D (continued) †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Joint Returns – 1977 Income Year

ADJUSTED GROSS INCOME CLASS	TAX DUE AT TIME OF FILING		OVERPAID		REFUND		CREDIT NEXT YEAR'S TAXES	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	—	—	29,787	$3,850,883	29,300	$3,655,244	547	$195,639
$1 UNDER $1,000	—	—	20,169	755,795	19,994	726,770	175	29,025
1,000 UNDER 2,000	—	—	31,085	1,514,433	30,760	1,486,908	350	27,525
2,000 UNDER 3,000	—	—	38,652	1,866,245	38,327	1,826,970	400	39,275
3,000 UNDER 4,000	—	—	55,475	3,069,829	55,121	2,994,847	404	74,982
4,000 UNDER 5,000	—	—	62,113	4,271,953	61,963	4,221,978	260	49,975
5,000 UNDER 6,000	—	—	77,037	5,615,159	76,433	5,469,234	904	145,925
6,000 UNDER 7,000	—	—	90,719	6,912,979	90,319	6,818,729	475	94,250
7,000 UNDER 8,000	—	—	96,657	9,574,581	96,053	9,409,888	933	164,693
8,000 UNDER 9,000	—	—	91,007	10,017,729	90,053	9,862,788	1,079	154,941
9,000 UNDER 10,000	—	—	100,577	12,696,901	100,002	12,504,076	1,225	192,825
10,000 AND OVER	—	—	45,821	15,600,892	44,721	14,879,717	2,030	721,175
TOTAL NONTAXABLE RETURNS	—	—	739,099	$75,747,379	733,046	$73,857,149	8,782	$1,890,230
TAXABLE RETURNS								
LESS THAN $3,000	5,077	$1,798,264	8,057	$516,559	7,997	$476,654	110	$39,905
3,000 UNDER 4,000	1,611	27,297	3,729	301,609	3,729	301,609	—	—
4,000 UNDER 5,000	1,132	23,028	2,958	358,666	2,958	358,666	—	—
5,000 UNDER 6,000	1,146	38,134	3,884	429,222	3,884	429,222	—	—
6,000 UNDER 7,000	1,021	22,975	4,829	525,349	4,829	525,349	—	—
7,000 UNDER 8,000	1,037	63,222	4,154	483,290	4,154	483,290	—	—
8,000 UNDER 9,000	954	39,356	6,639	1,062,028	6,639	1,061,078	25	950
9,000 UNDER 10,000	1,708	92,960	5,312	801,624	5,312	801,624	—	—
10,000 UNDER 11,000	33,589	1,493,790	85,868	10,228,636	84,783	10,083,876	1,585	144,760
11,000 UNDER 12,000	40,273	2,106,384	91,647	10,503,382	89,417	10,227,972	2,880	275,410
12,000 UNDER 13,000	45,042	3,076,613	91,713	12,649,769	88,533	12,256,409	3,859	393,360
13,000 UNDER 14,000	44,073	3,610,294	91,445	12,173,125	89,215	11,754,535	2,780	418,590
14,000 UNDER 15,000	44,239	3,687,933	97,262	14,135,734	94,329	13,684,999	3,833	450,735
15,000 UNDER 16,000	51,408	5,150,622	106,788	17,859,752	103,813	17,302,577	3,905	557,175
16,000 UNDER 17,000	50,163	5,263,661	111,823	18,552,028	108,384	18,088,664	4,514	463,364
17,000 UNDER 18,000	53,333	5,811,652	112,414	21,456,771	109,233	20,911,380	3,976	545,391
18,000 UNDER 19,000	60,145	7,327,369	101,503	21,123,594	98,415	20,507,509	3,793	616,085
19,000 UNDER 20,000	54,344	7,281,640	103,411	21,217,938	100,567	20,688,860	3,444	529,078
20,000 UNDER 21,000	54,364	7,687,857	101,639	21,980,562	99,160	21,364,932	3,204	615,630
21,000 UNDER 22,000	58,585	7,895,192	97,567	22,409,139	95,037	21,760,702	3,184	648,437
22,000 UNDER 23,000	62,885	9,980,479	84,317	19,965,364	82,167	19,231,589	3,055	733,775
23,000 UNDER 24,000	51,412	8,763,090	72,462	16,958,957	69,823	16,162,917	3,499	796,040
24,000 UNDER 25,000	55,700	10,403,526	71,314	17,557,482	69,364	17,081,757	2,500	475,725
25,000 UNDER 26,000	55,893	11,375,037	57,659	16,703,461	55,574	16,103,111	2,824	600,350
26,000 UNDER 27,000	49,420	9,232,276	50,554	15,320,611	47,734	14,501,746	3,350	818,865
27,000 UNDER 28,000	51,676	11,959,670	42,320	11,433,518	39,706	10,600,671	3,024	832,847
28,000 UNDER 29,000	44,319	11,548,775	41,512	12,584,006	39,638	11,786,251	2,454	797,755
29,000 UNDER 30,000	40,495	10,897,280	34,109	10,937,370	32,241	10,375,349	2,348	562,021
30,000 UNDER 35,000	157,865	53,089,842	139,073	46,016,100	131,714	42,907,928	9,619	3,108,172
35,000 UNDER 40,000	101,957	45,517,795	55,212	22,421,142	48,892	19,478,167	7,970	2,942,975
40,000 UNDER 50,000	94,549	67,282,020	52,902	33,346,244	44,028	28,089,478	10,489	5,256,766
50,000 UNDER 60,000	40,960	45,648,570	21,010	17,582,260	16,200	13,654,030	6,070	3,928,230
60,000 UNDER 70,000	21,650	32,591,050	11,470	12,680,770	8,170	9,302,980	3,940	3,377,790
70,000 UNDER 80,000	14,520	26,659,280	6,910	8,475,150	4,510	5,863,750	2,800	2,611,400
80,000 UNDER 90,000	9,700	20,970,270	4,780	7,213,980	3,170	4,576,250	1,960	2,637,730
90,000 UNDER 100,000	6,620	15,838,030	3,160	4,977,780	1,990	2,996,020	1,380	1,981,760
100,000 UNDER 200,000	18,360	66,075,120	9,840	22,126,130	5,440	11,418,490	5,220	10,707,640
200,000 UNDER 500,000	3,518	29,238,917	1,989	8,838,400	950	4,074,005	1,221	4,764,395
500,000 UNDER 1,000,000	369	7,333,988	293	3,016,478	115	1,051,645	217	1,964,833
1,000,000 AND OVER	142	8,651,622	112	2,843,186	41	1,161,276	80	1,681,910
TOTAL TAXABLE RETURNS	1,485,254	$565,554,880	1,993,640	$519,767,166	1,901,855	$463,487,317	115,112	$56,279,849
GRAND TOTAL	1,485,254	$565,554,880	2,732,739	$595,514,545	2,634,901	$537,344,466	123,894	$58,170,079

Table 4E †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Head of Household Returns – 1977 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTIONS δ	TAXABLE INCOME	COMPUTED TAX	TOTAL OF TAX CREDITS€	TAX AFTER ¶ CREDITS
NONTAXABLE RETURNS							
NO ADJ. GROSS INCOME	5,107	–$18,717,280	$13,344,575	—	—	$689,286	—
$1 UNDER $1,000	12,810	7,572,957	24,331,480	$191,504	$1,058	1,645,188	—
1,000 UNDER 2,000	23,214	35,040,419	45,247,320	806,000	7,900	3,053,159	—
2,000 UNDER 3,000	33,807	84,413,882	68,838,916	17,239,992	153,024	4,534,626	—
3,000 UNDER 4,000	42,068	148,604,462	84,735,250	64,722,712	646,246	5,597,802	—
4,000 UNDER 5,000	46,977	211,405,658	97,087,881	115,042,302	1,149,518	6,392,359	—
5,000 UNDER 6,000	55,055	303,032,798	112,254,190	190,988,983	1,911,093	7,551,679	—
6,000 UNDER 7,000	54,060	351,806,277	115,241,601	236,619,351	2,620,992	7,429,778	—
7,000 UNDER 8,000	50,478	380,086,342	112,175,334	267,911,008	3,379,066	7,020,231	—
8,000 UNDER 9,000	52,443	445,522,224	118,879,077	326,682,522	4,676,936	7,362,124	—
9,000 UNDER 10,000	44,861	423,616,800	111,067,711	312,549,089	4,987,209	6,338,399	—
10,000 AND OVER	7,524	96,307,030	57,747,280	39,835,075	812,553	1,257,537	—
TOTAL NONTAXABLE RETURNS	428,404	$2,468,691,569	$960,950,615	$1,572,588,538	$20,345,595	$58,872,168	—
TAXABLE RETURNS							
LESS THAN $3,000	753	$1,403,920	$467,550	$1,176,670	$11,620	$6,019	$6,719
3,000 UNDER 4,000	200	708,200	144,000	564,200	5,700	3,900	1,700
4,000 UNDER 5,000	114	559,854	202,806	357,048	3,534	1,653	1,824
5,000 UNDER 6,000	600	3,387,400	624,800	2,762,600	31,200	17,100	14,000
6,000 UNDER 7,000	300	1,960,900	264,000	1,696,900	21,800	7,100	14,600
7,000 UNDER 8,000	753	5,428,760	1,215,653	4,213,107	54,392	52,690	20,771
8,000 UNDER 9,000	543	4,538,366	521,080	4,017,286	66,712	28,894	37,718
9,000 UNDER 10,000	4,776	47,021,089	9,182,175	37,838,914	678,916	586,480	92,336
10,000 UNDER 11,000	42,959	450,101,863	105,549,009	344,552,854	6,357,110	2,826,470	3,530,590
11,000 UNDER 12,000	41,135	472,396,777	105,348,696	367,048,081	7,665,607	2,590,446	5,076,679
12,000 UNDER 13,000	36,699	455,959,013	101,979,142	354,391,596	8,158,026	2,272,152	5,890,224
13,000 UNDER 14,000	26,935	361,913,326	73,871,861	288,041,465	7,429,442	1,717,504	5,711,888
14,000 UNDER 15,000	22,122	320,444,756	67,429,550	253,015,206	7,128,926	1,443,617	5,685,309
15,000 UNDER 16,000	21,874	338,298,832	68,601,271	269,697,561	8,366,853	1,320,711	7,062,906
16,000 UNDER 17,000	19,100	315,045,458	61,754,215	253,291,243	8,551,399	1,284,141	7,274,758
17,000 UNDER 18,000	12,872	224,148,922	45,379,022	178,795,825	6,413,235	909,561	5,510,499
18,000 UNDER 19,000	12,619	233,523,545	49,890,442	183,633,103	6,924,258	772,949	6,151,584
19,000 UNDER 20,000	11,426	222,609,575	47,723,002	174,886,573	7,067,411	703,367	6,364,044
20,000 UNDER 21,000	8,835	181,113,266	36,038,507	145,074,759	6,336,335	643,043	5,699,067
21,000 UNDER 22,000	7,663	165,070,789	34,582,529	130,488,260	5,972,920	585,916	5,388,254
22,000 UNDER 23,000	4,449	100,194,351	20,281,979	79,912,372	3,896,114	351,236	3,544,878
23,000 UNDER 24,000	3,913	92,046,604	15,237,617	76,808,987	4,075,419	214,827	3,860,592
24,000 UNDER 25,000	5,328	130,771,751	25,069,931	105,701,820	5,767,563	447,622	5,319,941
25,000 UNDER 26,000	2,559	65,217,487	14,368,357	50,849,130	2,736,074	142,673	2,593,401
26,000 UNDER 27,000	3,622	95,575,496	15,281,527	80,293,969	4,784,697	448,430	4,337,642
27,000 UNDER 28,000	2,668	73,293,907	14,147,169	59,146,738	3,517,857	305,771	3,212,086
28,000 UNDER 29,000	1,153	32,806,672	7,823,329	24,983,343	1,460,987	79,200	1,382,687
29,000 UNDER 30,000	1,493	44,076,172	10,819,080	33,257,092	1,998,436	111,750	1,887,386
30,000 UNDER 35,000	4,042	131,575,988	22,811,030	108,764,958	7,442,502	587,482	6,875,587
35,000 UNDER 40,000	1,961	71,720,338	13,236,094	58,484,244	4,236,623	383,323	3,862,650
40,000 UNDER 50,000	2,347	104,216,802	23,008,298	81,208,504	6,310,606	350,259	6,014,897
50,000 UNDER 60,000	1,210	65,810,270	12,599,490	53,210,780	4,498,400	238,210	4,400,050
60,000 UNDER 70,000	810	52,219,180	7,910,150	44,309,030	3,966,580	304,800	3,795,280
70,000 UNDER 80,000	460	34,409,020	5,987,380	28,421,640	2,611,080	108,005	2,562,760
80,000 UNDER 90,000	270	22,767,150	4,490,440	18,276,710	1,708,000	21,230	1,796,390
90,000 UNDER 100,000	290	27,596,090	4,432,900	23,163,190	2,223,110	143,270	2,196,240
100,000 UNDER 200,000	670	92,267,360	13,429,830	78,837,530	7,921,740	317,385	7,939,200
200,000 UNDER 500,000	157	45,984,794	7,101,269	38,883,525	4,101,326	68,746	4,393,334
500,000 UNDER 1,000,000	37	26,102,296	3,717,015	22,385,281	2,420,939	93,812	2,561,939
1,000,000 AND OVER	12	29,656,989	2,395,343	27,261,646	2,985,339	9,827	3,159,906
TOTAL TAXABLE RETURNS	309,729	$5,143,943,328	$1,054,917,538	$4,089,703,740	$165,908,788	$22,501,571	$145,231,696
GRAND TOTAL	738,133	$7,612,634,897	$2,015,868,153	$5,662,292,278	$186,254,383	$81,373,739	$145,231,696

Table 4F †

Personal Income Tax Statistics

COMPARISON BY ADJUSTED GROSS INCOME CLASS

Surviving Spouse Returns — 1977 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTIONS δ	TAXABLE INCOME	COMPUTED TAX	TOTAL OF TAX CREDITS ε	TAX AFTER π CREDITS
NONTAXABLE RETURNS							
NO ADJ. GROSS INCOME	1,785	—$1,757,035	$3,671,475	—	—	$234,530	—
$1 UNDER $1,000	775	144,325	1,597,075	—	—	105,150	—
1,000 UNDER 2,000	250	366,500	500,000	—	—	32,500	—
2,000 UNDER 3,000	750	1,870,000	1,500,000	$370,000	$2,500	105,500	—
3,000 UNDER 4,000	1,500	5,149,250	3,436,750	1,712,500	17,000	227,000	—
4,000 UNDER 5,000	750	3,369,500	1,500,000	1,869,500	19,000	107,500	—
5,000 UNDER 6,000	1,000	5,663,500	1,996,250	3,667,250	36,500	138,000	—
6,000 UNDER 7,000	1,300	8,465,975	3,979,175	4,552,800	49,825	185,600	—
7,000 UNDER 8,000	500	3,638,250	1,000,000	2,638,250	33,000	71,000	—
8,000 UNDER 9,000	750	6,404,000	2,246,250	4,157,750	55,000	109,500	—
9,000 UNDER 10,000	629	6,085,357	2,922,439	3,162,918	43,338	93,834	—
10,000 AND OVER	404	4,698,947	2,684,649	2,014,298	25,428	33,146	—
TOTAL NONTAXABLE RETURNS	10,393	$44,098,569	$27,034,063	$24,145,266	$281,591	$1,443,260	—
TAXABLE RETURNS							
LESS THAN $3,000	—	—	—	—	—	—	—
3,000 UNDER 4,000	—	—	—	—	—	—	—
4,000 UNDER 5,000	—	—	—	—	—	—	—
5,000 UNDER 6,000	—	—	—	—	—	—	—
6,000 UNDER 7,000	—	—	—	—	—	—	—
7,000 UNDER 8,000	—	—	—	—	—	—	—
8,000 UNDER 9,000	—	—	—	—	—	—	—
9,000 UNDER 10,000	—	—	—	—	—	—	—
10,000 UNDER 11,000	283	$2,989,387	$566,000	$2,423,387	$41,884	$16,414	$25,470
11,000 UNDER 12,000	50	571,000	194,750	372,250	5,950	3,100	2,850
12,000 UNDER 13,000	1,253	15,912,557	3,435,767	12,476,790	240,019	80,674	159,345
13,000 UNDER 14,000	353	4,862,034	1,020,000	3,842,034	81,798	20,474	61,324
14,000 UNDER 15,000	825	12,247,025	3,480,775	8,766,250	183,300	72,350	110,950
15,000 UNDER 16,000	300	4,767,375	891,750	3,875,625	91,925	17,800	74,125
16,000 UNDER 17,000	258	4,151,553	1,756,081	2,395,472	44,114	17,228	26,886
17,000 UNDER 18,000	50	866,150	109,025	757,125	20,850	2,900	17,950
18,000 UNDER 19,000	300	5,629,700	1,338,300	4,291,400	112,650	17,200	95,450
19,000 UNDER 20,000	25	496,450	66,975	429,475	13,250	10,075	3,175
20,000 UNDER 21,000	529	10,769,142	3,433,524	7,335,618	186,757	36,914	149,843
21,000 UNDER 22,000	—	—	—	—	—	—	—
22,000 UNDER 23,000	300	6,682,975	759,250	5,923,725	209,025	26,400	182,625
23,000 UNDER 24,000	554	12,393,184	3,735,559	9,257,625	279,434	51,696	227,738
24,000 UNDER 25,000	—	—	—	—	—	—	—
25,000 UNDER 26,000	75	1,912,625	590,575	1,322,050	43,650	5,150	40,600
26,000 UNDER 27,000	250	6,629,500	1,292,000	5,337,500	201,000	14,500	186,500
27,000 UNDER 28,000	—	—	—	—	—	—	—
28,000 UNDER 29,000	25	704,775	54,800	649,975	29,500	1,450	28,050
29,000 UNDER 30,000	—	—	—	—	—	—	—
30,000 UNDER 35,000	175	5,680,900	701,925	4,978,975	247,000	19,400	230,275
35,000 UNDER 40,000	50	1,817,650	654,325	1,163,325	56,575	13,000	43,575
40,000 UNDER 50,000	10	436,420	20,000	416,420	28,300	660	27,640
50,000 UNDER 60,000	160	8,688,220	2,313,310	6,374,910	428,600	10,625	425,820
60,000 UNDER 70,000	80	5,161,430	998,510	4,162,920	317,910	14,230	305,510
70,000 UNDER 80,000	30	2,162,420	453,990	1,708,430	135,430	1,900	134,260
80,000 UNDER 90,000	20	1,635,520	331,900	1,303,620	108,400	1,160	108,400
90,000 UNDER 100,000	10	998,970	77,780	921,190	83,830	740	83,910
100,000 UNDER 200,000	40	4,623,500	645,940	3,977,560	367,510	17,540	349,970
200,000 UNDER 500,000	★	2,867,877	324,006	2,543,871	260,574	3,771	282,443
500,000 UNDER 1,000,000	—	—	—	—	—	—	—
1,000,000 AND OVER	★	1,725,229	27,643	1,697,586	184,984	58	259,960
TOTAL TAXABLE RETURNS	6,017	$127,983,568	$29,278,460	$98,705,108	$4,004,219	$477,409	$3,644,644
GRAND TOTAL	16,410	$172,082,137	$56,312,523	$122,850,374	$4,285,810	$1,920,669	$3,644,644

Table 5 †

Personal Income Tax Statistics

COMPARISON BY MAJOR INDUSTRY

1977 Income Year

	BUSINESS AND PROFESSIONσ				PARTNERSHIPSΩ			
	NET PROFIT		NET LOSS		NET PROFIT		NET LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
AGRICULTURE, FORESTRY, AND FISHERY....	26,131	$182,060	17,882	$65,025	16,639	$315,227	18,530	$219,337
MINING.....	2,480	100,111	1,870	56,974	3,034	35,890	5,576	106,934
CONSTRUCTION.....	73,562	875,889	14,527	86,021	11,291	197,245	2,643	9,837
MANUFACTURING.....	24,109	286,910	16,639	52,961	8,358	120,717	3,755	45,069
SERVICESη.....	297,870	3,665,190	108,532	338,658	45,741	1,228,453	25,353	128,354
PROFESSIONAL.....	115,185	2,026,814	33,070	81,092	20,510	839,603	5,196	28,785
PERSONAL.....	38,204	235,150	11,104	18,127	4,733	34,266	1,892	4,339
BUSINESS.....	75,465	589,257	27,261	81,521	6,375	72,796	5,184	24,849
OTHER.....	69,016	813,968	37,097	157,918	14,123	281,688	13,081	70,381
TRADE.....	135,956	1,494,260	101,090	329,507	35,049	466,730	13,640	63,218
FINANCE, INSURANCE, AND REAL ESTATE...	104,360	1,480,561	34,597	117,886	86,435	770,111	102,116	686,953
TRANSPORTATION, COMMUNICATIONS, AND PUBLIC UTILITIES.....	18,758	211,171	6,186	43,168	2,953	29,260	1,717	11,463
NATURE OF BUSINESS NOT ALLOCABLE.....	10,624	46,983	6,735	23,555	26,931	119,852	37,381	98,608
TOTALS.....	693,850	$8,343,134	308,058	$1,113,755	236,431	$3,283,435	210,711	$1,369,773

FOOTNOTES FOLLOW THIS SECTION. FOR EXTENT TO WHICH DATA ARE ESTIMATED, SEE STATISTICAL APPENDIX.

Table 6 †

Personal Income Tax Statistics

COMPARISON BY COUNTY

1977 Income Year

County	Population ◇ July 1, 1977	All Returns - Taxable and Nontaxable				Joint Returns		
		Number of Returns	Adjusted Gross Income (thousands)	Median Average/Return Income	Rank ζ	Number of Returns	Median Average Income	Rank ζ
Alameda	1,098,200	421,525	$ 6,415,125	$12,494	9	194,714	$20,683	6
Alpine	800	148	1,871	10,571	27	83	15,833	27
Amador	16,400	6,264	88,345	11,964	10	4,101	15,778	29
Butte	128,300	44,658	533,118	8,883	54	24,904	14,053	49
Calaveras	16,500	5,958	75,864	10,344	29	3,832	14,726	42
Colusa	12,900	4,528	64,379	10,253	39	2,740	14,207	45
Contra Costa	605,900	230,756	4,204,775	15,427	1	129,451	22,156	3
Del Norte	15,900	5,735	75,102	10,117	42	3,417	15,627	32
El Dorado	66,800	24,841	318,805	9,938	45	14,001	15,949	26
Fresno	471,600	160,119	2,237,131	10,499	33	90,661	16,089	24
Glenn	20,200	6,932	85,948	9,854	47	4,341	13,706	52
Humboldt	106,800	38,550	521,111	10,901	21	20,701	16,958	21
Imperial	87,900	27,475	339,179	9,329	52	16,833	12,417	56
Inyo	17,300	6,352	80,981	10,731	24	3,822	13,598	53
Kern	360,000	118,652	1,713,630	1,344	16	71,032	18,678	23
Kings	71,200	17,860	236,043	10,623	25	11,429	14,298	44
Lake	28,500	9,833	58,844	8,604	56	6,166	11,884	58
Lassen	18,700	6,417	82,089	10,932	20	4,023	13,463	37
Los Angeles	7,033,200	2,715,877	40,276,973	10,747	23	1,243,064	18,262	11
Madera	49,200	15,837	205,681	10,408	35	10,215	14,197	46
Marin	221,500	89,270	1,747,203	14,085	3	40,723	24,894	1
Mariposa	9,200	3,138	35,442	8,485	57	1,767	12,912	55
Mendocino	60,600	21,819	281,643	10,476	34	12,511	15,548	34
Merced	122,300	38,018	457,307	9,141	53	22,542	13,594	53
Modoc	8,000	2,380	26,569	9,817	48	1,545	13,346	54
Mono	7,700	2,545	27,134	7,588	58	1,129	14,149	47
Monterey	277,000	88,123	1,266,876	10,812	22	46,792	16,808	22
Napa	93,600	32,648	503,194	12,531	8	18,323	19,168	7
Nevada	38,300	14,236	187,614	10,259	38	8,580	14,782	41
Orange	1,799,900	703,923	11,491,450	12,657	7	368,815	20,763	5
Placer	99,000	38,475	555,912	11,947	11	23,163	17,869	13
Plumas	14,200	5,442	70,059	11,084	18	3,374	15,494	35
Riverside	564,700	197,782	2,724,388	10,563	28	116,051	15,739	30
Sacramento	714,000	270,310	3,907,316	11,747	12	140,786	18,735	9
San Benito	20,800	7,864	97,787	9,550	51	4,425	14,869	40
San Bernardino	732,300	252,974	3,529,709	11,674	13	149,412	17,170	18
San Diego	1,667,400	596,006	8,363,305	10,515	31	314,409	17,049	20
San Francisco	660,200	306,439	4,271,410	10,165	41	95,834	17,748	15
San Joaquin	305,200	112,157	1,580,607	11,158	17	63,115	17,195	17
San Luis Obispo	135,100	48,481	624,564	9,913	46	26,484	15,989	25
San Mateo	585,400	235,575	4,214,996	14,093	2	113,483	22,732	2
Santa Barbara	288,900	105,847	1,563,238	10,607	26	52,857	18,106	12
Santa Clara	1,217,100	481,699	8,033,108	13,636	4	244,088	22,061	4
Santa Cruz	168,700	68,133	907,571	9,688	50	32,938	17,104	19
Shasta	98,500	35,172	478,531	11,029	19	21,978	15,811	28
Sierra	3,100	945	11,221	10,016	43	574	14,100	48
Siskiyou	36,400	13,019	168,614	11,352	15	8,252	15,243	39
Solano	198,500	68,680	1,028,783	13,018	5	40,947	18,683	10
Sonoma	259,500	100,184	1,435,109	11,406	14	54,712	17,840	14
Stanislaus	237,200	85,788	1,147,990	10,303	37	49,367	15,653	31
Sutter	48,500	16,444	230,600	10,407	36	9,974	15,456	36
Tehama	33,400	10,841	133,112	10,530	30	6,888	14,429	43
Trinity	10,400	3,197	39,242	10,252	40	2,094	13,885	50
Tulare	218,500	65,327	832,976	9,756	49	40,559	13,813	51
Tuolumne	28,300	11,179	145,119	10,514	32	6,688	15,397	38
Ventura	464,700	167,333	2,614,828	12,660	6	98,923	19,115	8
Yolo	106,100	39,341	545,697	10,006	44	19,933	17,672	16
Yuba	47,200	13,180	148,854	8,822	55	8,102	12,274	57
Unallocated ✕	-	21,563	167,807	5,124	-	7,466	8,637	-
Resident out-of-state ○	-	65,495	842,505	7,976	-	29,991	13,468	-
Nonresident	-	139,798	1,137,337	5,198	-	84,013	7,256	-
Totals:								
58 Counties	21,827,700	8,222,031	$123,044,069	-	-	4,133,737	-	-
All	-	8,448,887	$125,191,808	$11,177 ◊	-	4,255,207	$18,274 ◊	-

Table 7 †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1977 Income Year

ALAMEDA

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS: ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	2,371	857	989	23	1,232	-$11,075	$12
$1 UNDER $1,000	17,678	1,471	11,112	342	2,548	$1,329	$
1,000 UNDER 2,000	16,623	1,383	6,715	494	3,061	$5,386	$
2,000 UNDER 3,000	18,647	1,826	8,172	522	4,194	$6,620	$
3,000 UNDER 4,000	19,162	2,330	9,148	1,054	4,080	$6,980	$
4,000 UNDER 5,000	17,707	2,828	8,760	488	3,664	$9,848	$
5,000 UNDER 6,000	17,287	3,412	8,972	11,521	4,913	$4,867	$
6,000 UNDER 7,000	16,381	3,607	8,749	10,661	7,294	$8,399	$
7,000 UNDER 8,000	14,255	4,057	9,131	9,988	8,110	$1,656	$
8,000 UNDER 9,000	13,601	4,123	8,987	9,791	8,184	$2,590	$
9,000 UNDER 10,000	13,751	4,408	9,246	9,280	9,198	$4,971	$
10,000 UNDER 11,000	13,197	4,538	8,862	14,325	9,949	$9,674	$
11,000 UNDER 12,000	14,062	5,821	8,449	14,516	10,660	$1,971	$
12,000 UNDER 13,000	13,995	5,187	7,633	13,669	10,300	$3,788	$
13,000 UNDER 14,000	13,318	5,595	7,051	13,105	10,680	$9,776	$
14,000 UNDER 15,000	13,051	5,956	6,552	12,908	11,372	$9,248	$
15,000 UNDER 16,000	12,799	6,422	6,125	12,685	12,092	$8,382	$
16,000 UNDER 17,000	12,489	6,776	5,406	12,340	12,271	$9,735	$
17,000 UNDER 18,000	12,030	7,197	5,047	11,986	12,886	$6,478	$
18,000 UNDER 19,000	11,685	7,551	4,129	11,644	12,839	$6,081	$
19,000 UNDER 20,000	11,124	7,822	3,549	11,086	12,989	$6,917	$
20,000 UNDER 21,000	10,324	7,737	2,937	10,302	12,763	$1,570	$
21,000 UNDER 22,000	9,846	7,769	2,304	9,830	12,346	$1,662	$
22,000 UNDER 23,000	9,128	7,386	2,098	9,109	11,511	$5,294	$
23,000 UNDER 24,000	8,682	7,131	1,851	8,664	11,079	$9,269	$
24,000 UNDER 25,000	7,700	6,654	1,484	7,683	10,228	$8,565	$
25,000 UNDER 30,000	30,393	27,395	4,629	30,319	41,377	$35,180	$
30,000 UNDER 40,000	26,982	25,267	3,672	26,957	36,629	$16,492	$
40,000 UNDER 50,000	7,550	6,998	487	7,543	9,063	$2,167	$
50,000 UNDER 100,000	5,685	5,094	319	5,680	7,341	$7,532	$
100,000 AND OVER	1,177	1,055	43	1,175	1,492	$1,016	$
TOTALS	421,529	194,714	171,324	299,670	331,768	$8,419,175	$

ALPINE

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS: ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT							
$1 UNDER $1,000							
1,000 UNDER 2,000	32	4	11	—	7	$ 60	—
2,000 UNDER 3,000							
3,000 UNDER 4,000							
4,000 UNDER 5,000	25	8	7	9	12	165	—
5,000 UNDER 6,000							
6,000 UNDER 7,000							
7,000 UNDER 8,000							
8,000 UNDER 9,000	26	11	7	10	10	230	$ 2
9,000 UNDER 10,000							
10,000 UNDER 11,000							
11,000 UNDER 12,000							
12,000 UNDER 13,000	21	15	6	21	19	281	6
13,000 UNDER 14,000							
14,000 UNDER 15,000							
15,000 UNDER 16,000							
16,000 UNDER 17,000							
17,000 UNDER 18,000	18	15	3	18	22	317	6
18,000 UNDER 19,000							
19,000 UNDER 20,000							
20,000 UNDER 21,000							
21,000 UNDER 22,000							
22,000 UNDER 23,000							
23,000 UNDER 24,000							
24,000 UNDER 25,000							
25,000 UNDER 30,000	27	26	3	27	32	515	19
30,000 UNDER 40,000							
40,000 UNDER 50,000							
50,000 UNDER 100,000							
100,000 AND OVER							
TOTALS	148	83	35	93	110	$3,871	$61

AMADOR

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS: ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	93	42	14	*	57	-$468	*
$1 UNDER $1,000	205	32	91	*	17	$5	$ 2
1,000 UNDER 2,000	219	35	50	8	17	$26	*
2,000 UNDER 3,000	260	42	84	7	79	$32	*
3,000 UNDER 4,000	367	111	98	23	97	$1,073	*
4,000 UNDER 5,000	304	108	109	9	97	$1,381	*
5,000 UNDER 6,000	281	116	89	126	95	$1,440	$
6,000 UNDER 7,000	266		82	133	72	$1,720	$1
7,000 UNDER 8,000	280		103	123	152	$2,097	$1
8,000 UNDER 9,000	246		80	97	143	$2,092	$1
9,000 UNDER 10,000	237		81	77	135	$2,246	$1
10,000 UNDER 11,000	240		75	122	142	$2,519	$2
11,000 UNDER 12,000	220		78	213	140	$2,548	$3
12,000 UNDER 13,000	228	178	81	224	153	$2,849	$2
13,000 UNDER 14,000	227	161	90	227	184	$3,063	$3
14,000 UNDER 15,000	230	197	89	246	208	$3,630	$4
15,000 UNDER 16,000	192	151	60	192	192	$2,972	$7
16,000 UNDER 17,000	202	159	91	201	229	$3,331	$1
17,000 UNDER 18,000	189	159	63	184	218	$3,310	$1
18,000 UNDER 19,000	197	171	86	197	222	$3,567	$3
19,000 UNDER 20,000	193	166	33	182	229	$3,571	$2
20,000 UNDER 21,000	165	148	42	165	217	$3,383	$5
21,000 UNDER 22,000	157	142	29	157	219	$3,372	$4
22,000 UNDER 23,000	143	134	20	144	167	$3,239	$4
23,000 UNDER 24,000	111	105	23	111	142	$2,607	$3
24,000 UNDER 25,000	99	98	21	99	129	$2,435	$4
25,000 UNDER 30,000	373	359	44	372	468	$10,140	$25
30,000 UNDER 40,000	262	246	26	261	288	$9,039	$49
40,000 UNDER 50,000	63	57	9	63	84	$2,763	$36
50,000 UNDER 100,000	73	66	*	73	99	$4,489	$31
100,000 AND OVER	8	7	*	8	9	$2,969	$42
TOTALS	6,284	4,188	1,739	4,343	4,990	$88,345	$2,689

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ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS: ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	627	296	150	12	341	-$3,075	$4
$1 UNDER $1,000	2,384	383	1,652	30	388	$80	*
1,000 UNDER 2,000	2,605	395	1,349	40	454	$1,932	*
2,000 UNDER 3,000	2,981	542	1,520	44	677	$7,647	$
3,000 UNDER 4,000	2,900	648	1,399	225	823	$9,798	*
4,000 UNDER 5,000	2,971	832	1,271	48	972	$11,965	$
5,000 UNDER 6,000	2,854	987	1,320	1,240	920	$12,921	$2
6,000 UNDER 7,000	2,720	998	1,027	1,043	1,102	$14,008	$5
7,000 UNDER 8,000	2,532	1,072	984	891	1,103	$15,993	$8
8,000 UNDER 9,000	2,478	1,083	913	795	1,262	$18,794	$25
9,000 UNDER 10,000	2,411	1,039	798	659	1,285	$17,199	$39
10,000 UNDER 11,000	2,465	1,087	679	1,260	1,234	$17,491	$56
11,000 UNDER 12,000	2,603	1,098	663	1,366	1,376	$18,935	$72
12,000 UNDER 13,000	2,462	1,057	551	1,262	1,310	$18,516	$72
13,000 UNDER 14,000	2,323	983	482	1,209	1,253	$17,884	$89
14,000 UNDER 15,000	2,277	975	398	1,263	1,265	$18,514	$110
15,000 UNDER 16,000	2,231	993	366	1,223	1,257	$19,131	$96
16,000 UNDER 17,000	2,129	920	318	1,122	1,259	$18,679	$85
17,000 UNDER 18,000	2,072	907	299	1,069	1,211	$18,786	$87
18,000 UNDER 19,000	986	847	269	983	1,112	$18,229	$96
19,000 UNDER 20,000	880	784	187	878	1,059	$17,545	$88
20,000 UNDER 21,000	862	784	163	859	1,047	$17,661	$19
21,000 UNDER 22,000	725	658	127	724	938	$15,580	$86
22,000 UNDER 23,000	643	582	94	665	798	$14,567	$79
23,000 UNDER 24,000	576	548	86	576	744	$13,529	$65
24,000 UNDER 25,000	524	483	68	521	652	$12,817	$69
25,000 UNDER 30,000	1,986	1,867	193	1,965	2,137	$48,472	$1,483
30,000 UNDER 40,000	1,477	1,397	90	1,475	1,984	$40,133	$1,803
40,000 UNDER 50,000	477	443	33	477	610	$21,110	$1,106
50,000 UNDER 100,000	537	495	22	537	727	$30,177	$2,677
100,000 AND OVER	153	89	10	153	119	$15,189	$1,304
TOTALS	44,638	24,904	17,152	29,079	31,611	$833,110	$24,347

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1977 Income Year

ADJUSTED GROSS INCOME CLASS	CALAVERAS							COLUSA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX (THOUSAND)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX (THOUSAND)
	ALL	JOINT	EARNED INCOME CREDIT	TAXABLE				ALL	JOINT	EARNED INCOME CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	101	41	29	7	37	-$618	*	81	18	33	*	84	-$1,411	*
$1 UNDER $1,000	223	68	162	9	62	93	*	144	38	68	*	74	40	*
1,000 UNDER 2,000	276	84	93	7	49	435	*	171	39	51	5	43	261	*
2,000 UNDER 3,000	315	79	96	3	84	796	*	199	58	64	6	68	495	0
3,000 UNDER 4,000	329	72	127	20	111	1,139	*	229	59	95	23	108	827	1
4,000 UNDER 5,000	309	115	119	*	113	1,280	*	239	78	87	4	134	1,423	*
5,000 UNDER 6,000	336	149	116	137	127	1,705	0	231	95	110	121	148	1,279	6
6,000 UNDER 7,000	378	151	68	110	124	1,982	9	241	109	123	114	255	1,884	9
7,000 UNDER 8,000	286	181	98	87	121	1,998	11	240	118	98	103	180	1,888	13
8,000 UNDER 9,000	229	132	79	67	109	1,946	10	257	127	110	95	236	2,011	16
9,000 UNDER 10,000	206	124	83	74	130	1,953	14	261	126	83	94	253	1,952	13
10,000 UNDER 11,000	226	163	76	211	163	2,375	23	194	128	91	103	251	2,037	23
11,000 UNDER 12,000	190	142	65	186	123	2,106	20	188	128	76	117	224	2,070	20
12,000 UNDER 13,000	211	150	75	208	174	2,603	30	165	116	54	104	199	2,062	26
13,000 UNDER 14,000	223	170	64	220	221	3,014	47	169	128	64	107	224	2,283	29
14,000 UNDER 15,000	170	130	43	169	145	2,468	43	169	116	48	108	185	2,199	40
15,000 UNDER 16,000	188	138	50	185	194	2,939	51	128	100	36	128	173	1,986	38
16,000 UNDER 17,000	210	179	44	208	231	3,467	66	116	104	30	116	161	1,918	39
17,000 UNDER 18,000	167	145	30	167	174	2,927	60	127	111	22	125	193	2,218	47
18,000 UNDER 19,000	157	139	28	157	192	2,986	63	95	80	19	94	158	1,768	42
19,000 UNDER 20,000	169	144	32	168	193	3,291	79	99	78	17	88	139	1,796	45
20,000 UNDER 21,000	141	123	31	141	159	2,990	72	84	74	15	81	89	1,719	43
21,000 UNDER 22,000	126	121	21	126	167	2,758	67	76	65	9	71	139	1,653	47
22,000 UNDER 23,000	118	113	19	116	160	2,680	66	64	61	12	64	98	1,437	48
23,000 UNDER 24,000	88	83	17	88	118	2,069	56	67	59	9	66	94	1,572	48
24,000 UNDER 25,000	85	78	11	83	130	2,080	63	61	57	9	61	80	1,486	35
25,000 UNDER 30,000	293	279	38	293	366	7,998	257	139	140	21	139	200	4,320	157
30,000 UNDER 40,000	219	210	21	218	298	7,481	362	173	134	14	173	234	5,988	259
40,000 UNDER 50,000	57	55	*	57	67	2,497	131	75	64	9	75	84	3,388	203
50,000 UNDER 100,000	58	55	*	58	64	3,762	262	139	129	7	129	140	8,682	665
100,000 AND OVER	5	5	—	5	6	838	61	34	33	—	34	30	4,700	433
TOTALS	5,000	3,832	1,691	3,632	4,340	$75,344	$1,893	4,328	2,748	1,483	3,831	4,757	$84,379	$2,426

ADJUSTED GROSS INCOME CLASS	CONTRA COSTA							DEL NORTE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX (THOUSAND)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX (THOUSAND)
	ALL	JOINT	EARNED INCOME CREDIT	TAXABLE				ALL	JOINT	EARNED INCOME CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	1,132	598	396	22	727	-$7,245	$7	39	29	12	—	40	-$338	*
$1 UNDER $1,000	1,878	779	1,283	199	977	2,041	*	198	45	94	9	29	83	*
1,000 UNDER 2,000	2,369	738	2,252	253	1,314	12,684	3	257	46	97	8	67	376	*
2,000 UNDER 3,000	2,954	966	2,458	267	1,475	22,345	5	291	62	88	7	98	736	*
3,000 UNDER 4,000	3,060	1,244	2,257	989	2,432	31,682	7	340	79	129	21	139	1,210	*
4,000 UNDER 5,000	3,270	1,586	2,287	276	2,695	37,388	9	313	98	125	6	127	1,408	*
5,000 UNDER 6,000	3,399	1,727	2,299	3,114	3,069	42,870	294	389	116	121	150	158	1,674	1 0
6,000 UNDER 7,000	3,362	1,977	2,268	2,836	3,357	46,807	388	311	133	103	157	171	2,001	13
7,000 UNDER 8,000	3,278	2,135	2,021	2,621	3,421	50,658	524	232	110	106	100	115	1,738	12
8,000 UNDER 9,000	3,103	2,186	2,412	2,487	3,934	68,300	620	209	107	95	82	193	1,781	19
9,000 UNDER 10,000	3,139	2,390	2,331	2,424	4,434	67,838	790	217	131	90	79	165	2,066	19
10,000 UNDER 11,000	3,004	2,560	2,296	2,180	4,692	73,040	1,110	180	100	77	176	136	1,969	29
11,000 UNDER 12,000	2,783	2,625	2,206	2,030	4,830	77,960	1,338	192	124	72	136	166	2,253	32
12,000 UNDER 13,000	2,617	2,685	2,090	2,022	4,868	80,649	1,460	165	120	61	161	135	2,317	43
13,000 UNDER 14,000	2,588	2,888	2,056	2,019	4,873	83,513	1,640	184	146	73	189	219	2,911	42
14,000 UNDER 15,000	2,264	2,271	2,039	2,217	5,256	90,928	1,924	212	154	61	206	215	2,893	46
15,000 UNDER 16,000	2,273	2,532	2,049	2,274	5,725	98,794	2,173	201	162	38	206	230	3,332	65
16,000 UNDER 17,000	2,266	2,717	2,251	2,385	6,178	105,439	2,381	210	160	49	208	242	3,464	73
17,000 UNDER 18,000	2,221	2,734	2,032	2,463	6,762	114,387	2,663	182	136	34	182	223	3,179	72
18,000 UNDER 19,000	2,121	2,889	1,787	2,570	7,020	118,783	2,871	159	149	45	159	227	3,339	65
19,000 UNDER 20,000	2,244	2,886	1,970	2,564	7,584	129,692	3,053	167	142	48	169	227	3,490	62
20,000 UNDER 21,000	2,307	2,885	1,953	2,869	7,963	135,298	3,234	151	136	48	151	224	3,090	79
21,000 UNDER 22,000	2,011	2,951	1,736	2,775	7,566	129,217	3,236	139	99	23	180	160	2,566	60
22,000 UNDER 23,000	2,165	2,867	1,813	2,728	7,197	133,193	3,291	103	101	17	103	163	2,367	65
23,000 UNDER 24,000	2,217	3,000	1,800	2,798	7,822	139,934	3,527	98	84	11	98	129	2,138	66
24,000 UNDER 25,000	2,119	2,960	1,704	2,890	8,190	143,379	3,687	78	78	9	78	112	1,914	59
25,000 UNDER 30,000	11,827	10,460	2,383	20,944	29,884	575,660	17,334	291	278	31	291	487	7,946	263
30,000 UNDER 40,000	12,097	11,836	1,603	22,134	31,788	738,476	23,419	266	237	28	266	536	9,295	433
40,000 UNDER 50,000	3,660	3,530	256	7,067	11,109	320,986	13,823	98	95	*	98	75	3,536	129
50,000 UNDER 100,000	4,151	3,835	166	8,241	9,997	399,830	22,698	63	61	*	63	64	4,182	269
100,000 AND OVER	1,080	992	19	1,888	1,617	244,993	14,096	14	12	—	14	18	2,274	193
TOTALS	230,734	139,418	66,426	170,481	284,568	$6,284,770	$341,431	5,733	3,417	1,067	5,391	6,882	$75,132	$2,947

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1977 Income Year

ADJUSTED GROSS INCOME CLASS	EL DORADO							FRESNO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	273	181	66	4	188	-$1,625	$2	1,416	844	276	35	1,172	-$14,539	$26
$1 UNDER $1,000	926	182	418	21	288	614	*	5,104	808	2,398	32	1,043	2,234	3
1,000 UNDER 2,000	1,120	164	368	35	230	1,701	*	6,848	883	2,828	118	1,900	10,380	9
2,000 UNDER 3,000	1,266	217	535	35	227	3,184	*	8,185	1,347	2,833	161	2,979	26,349	2
3,000 UNDER 4,000	1,409	297	685	125	388	4,928	1	8,707	1,912	3,301	682	4,168	38,498	5
4,000 UNDER 5,000	1,397	319	709	48	436	6,287	2	8,467	2,348	3,596	174	4,957	38,039	4
5,000 UNDER 6,000	1,367	427	741	812	512	7,511	41	8,257	2,618	3,845	4,644	5,732	45,399	235
6,000 UNDER 7,000	1,276	449	690	706	552	8,283	58	8,138	2,970	4,009	4,244	6,237	52,776	361
7,000 UNDER 8,000	1,242	501	660	635	628	9,317	76	7,715	3,249	3,815	3,603	6,718	57,796	433
8,000 UNDER 9,000	1,092	489	517	518	524	9,274	83	7,257	3,335	3,585	3,138	6,699	61,619	522
9,000 UNDER 10,000	1,015	545	469	396	648	9,649	81	6,883	3,639	3,345	2,610	7,367	69,310	537
10,000 UNDER 11,000	858	506	391	771	632	8,990	109	6,202	3,478	2,818	5,827	6,588	65,082	843
11,000 UNDER 12,000	871	604	366	814	651	10,010	125	5,681	3,443	2,583	5,521	6,362	65,340	955
12,000 UNDER 13,000	748	538	258	718	600	9,343	130	5,403	3,622	2,247	5,300	6,391	67,483	1,052
13,000 UNDER 14,000	717	518	260	700	624	9,689	156	5,063	3,526	1,881	5,002	6,071	68,318	1,150
14,000 UNDER 15,000	702	550	235	691	653	10,189	169	4,840	3,536	1,707	4,788	5,819	70,174	1,270
15,000 UNDER 16,000	681	520	207	677	615	10,554	187	4,592	3,449	1,448	4,558	5,629	71,196	1,365
16,000 UNDER 17,000	625	512	173	616	700	10,317	190	4,648	3,713	1,267	4,618	5,867	74,653	1,537
17,000 UNDER 18,000	646	538	134	642	767	11,288	216	4,307	3,543	1,120	4,286	5,404	75,364	1,578
18,000 UNDER 19,000	601	517	132	600	702	11,116	219	4,017	3,343	990	4,000	5,017	74,193	1,601
19,000 UNDER 20,000	622	550	106	620	777	12,128	249	3,851	3,286	777	3,840	4,946	75,062	1,755
20,000 UNDER 21,000	514	471	100	511	645	10,520	233	3,442	3,033	644	3,433	4,483	70,508	1,698
21,000 UNDER 22,000	511	473	70	508	706	10,990	248	3,051	2,782	483	3,040	4,129	65,556	1,655
22,000 UNDER 23,000	447	413	72	445	575	10,058	230	2,806	2,561	430	2,796	3,817	63,137	1,655
23,000 UNDER 24,000	413	394	54	411	524	9,699	242	2,547	2,340	349	2,541	3,517	59,842	1,682
24,000 UNDER 25,000	345	316	55	343	477	8,446	232	2,287	2,045	269	2,198	2,992	54,067	1,537
25,000 UNDER 30,000	1,261	1,194	155	1,258	1,696	34,331	1,038	3,123	2,597	819	3,086	10,809	221,065	7,043
30,000 UNDER 40,000	1,076	1,018	76	1,072	1,314	36,600	1,390	1,781	1,357	478	1,761	6,843	230,655	9,431
40,000 UNDER 50,000	310	288	17	310	384	13,724	675	2,307	2,137	140	2,303	2,944	102,141	5,447
50,000 UNDER 100,000	282	263	*	282	345	17,883	1,173	2,504	2,373	131	2,503	3,366	172,362	12,116
100,000 AND OVER	28	27	*	28	45	4,013	374	702	690	26	702	966	118,748	11,349
TOTALS	26,641	14,003	6,733	15,352	18,055	$318,805	$7,945	140,119	90,861	53,594	101,676	152,832	$2,217,131	$68,863

ADJUSTED GROSS INCOME CLASS	GLENN							HUMBOLDT						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	183	135	22	8	165	$2,273	$14	306	158	85	6	200	-$1,401	$15
$1 UNDER $1,000	187	48	76	6	66	82	*	1,987	238	1,282	45	428	760	1
1,000 UNDER 2,000	295	62	69	7	104	446	*	2,067	201	964	47	303	3,095	0
2,000 UNDER 3,000	337	91	99	7	102	845	*	2,110	249	973	50	369	5,280	1
3,000 UNDER 4,000	372	90	134	28	197	1,302	1	2,114	363	983	203	483	7,378	1
4,000 UNDER 5,000	368	124	132	8	205	1,659	*	1,950	440	910	53	592	8,743	1
5,000 UNDER 6,000	411	161	142	219	256	2,264	11	1,769	516	840	1,091	623	9,720	57
6,000 UNDER 7,000	379	185	129	167	305	2,662	14	1,630	535	764	947	710	10,577	79
7,000 UNDER 8,000	327	161	126	133	301	2,649	16	1,510	544	737	814	749	11,329	101
8,000 UNDER 9,000	356	205	143	126	381	3,024	21	1,413	606	638	695	713	12,002	115
9,000 UNDER 10,000	294	187	134	96	343	2,796	24	1,308	546	662	572	813	12,411	110
10,000 UNDER 11,000	291	186	105	278	261	3,053	38	1,233	684	551	1,165	797	12,929	170
11,000 UNDER 12,000	290	202	101	287	345	3,352	46	1,212	669	584	1,200	861	13,949	234
12,000 UNDER 13,000	251	198	104	246	346	3,137	44	1,275	745	551	1,262	934	15,952	291
13,000 UNDER 14,000	267	192	79	245	290	3,341	56	1,371	898	638	1,357	1,285	18,500	395
14,000 UNDER 15,000	245	194	70	233	313	3,407	56	1,304	924	552	1,300	1,224	18,917	381
15,000 UNDER 16,000	187	167	53	186	264	2,894	51	1,326	1,005	497	1,319	1,448	20,560	478
16,000 UNDER 17,000	238	205	54	236	273	3,936	78	1,225	958	418	1,221	1,380	20,193	436
17,000 UNDER 18,000	173	157	36	173	242	3,027	62	1,081	889	346	1,079	1,314	21,904	422
18,000 UNDER 19,000	158	142	34	158	229	2,920	64	971	838	258	971	1,192	17,957	415
19,000 UNDER 20,000	176	164	38	175	246	3,432	79	1,031	895	270	1,029	1,231	20,108	494
20,000 UNDER 21,000	139	127	21	138	197	2,851	69	909	808	206	908	1,147	18,632	472
21,000 UNDER 22,000	117	107	18	117	143	2,517	69	831	749	170	830	1,043	17,859	477
22,000 UNDER 23,000	114	106	16	114	148	2,562	69	709	634	141	708	982	15,935	456
23,000 UNDER 24,000	74	67	12	74	105	1,741	52	690	626	100	690	859	16,215	475
24,000 UNDER 25,000	78	69	10	78	111	1,906	59	581	538	101	581	805	14,230	434
25,000 UNDER 30,000	248	233	13	248	328	6,764	227	2,140	2,010	277	2,136	2,732	58,298	1,904
30,000 UNDER 40,000	198	187	10	198	269	6,786	291	1,461	1,384	125	1,461	1,917	49,467	2,102
40,000 UNDER 50,000	81	69	*	81	105	3,601	216	496	419	30	496	566	20,153	1,117
50,000 UNDER 100,000	110	104	*	110	160	7,282	543	494	423	23	494	661	29,674	2,110
100,000 AND OVER	18	16	—	18	41	2,471	232	126	115	5	126	170	22,770	1,943
TOTALS	6,932	4,341	1,987	4,196	6,851	$185,940	$2,502	38,556	28,701	14,701	24,776	28,532	$521,111	$15,670

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1977 Income Year

ADJUSTED GROSS INCOME CLASS	IMPERIAL							INYO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	337	218	84	13	398	-$10,294	$31	80	46	27	3	53	-$605	*
$1 UNDER $1,000	765	126	249	17	188	381	*	381	71	205	13	36	115	*
1,000 UNDER 2,000	1,135	177	229	15	533	1,704	*	314	82	186	9	48	482	*
2,000 UNDER 3,000	1,300	284	363	21	901	3,485	*	350	85	130	10	114	870	*
3,000 UNDER 4,000	1,051	446	497	115	1,436	5,792	1	383	97	146	32	105	1,229	*
4,000 UNDER 5,000	1,998	548	544	32	1,813	7,179	1	369	86	114	9	123	1,208	*
5,000 UNDER 6,000	1,630	718	584	470	2,297	8,975	33	314	110	141	174	143	1,720	$ 9
6,000 UNDER 7,000	1,612	824	627	584	2,630	10,662	48	284	120	126	154	130	1,870	12
7,000 UNDER 8,000	1,591	935	644	582	3,118	11,918	57	296	122	138	132	174	1,915	13
8,000 UNDER 9,000	1,344	946	588	468	3,361	13,125	73	233	130	121	91	165	1,979	16
9,000 UNDER 10,000	1,902	1,081	610	336	4,037	14,279	66	222	136	109	68	175	2,118	14
10,000 UNDER 11,000	1,324	937	595	1,219	3,446	13,898	136	227	145	107	211	176	2,378	29
11,000 UNDER 12,000	1,121	826	473	1,097	2,978	12,881	151	204	142	94	200	169	2,367	32
12,000 UNDER 13,000	1,023	766	483	1,008	2,616	12,758	175	236	136	107	231	224	2,993	47
13,000 UNDER 14,000	903	701	348	891	2,160	12,194	181	204	143	107	201	171	2,753	49
14,000 UNDER 15,000	831	636	275	815	1,821	12,041	204	228	148	113	227	265	3,307	66
15,000 UNDER 16,000	754	569	284	749	1,585	11,477	224	210	179	93	210	234	3,252	60
16,000 UNDER 17,000	694	558	220	680	1,286	11,282	223	189	155	86	189	205	3,117	64
17,000 UNDER 18,000	567	473	167	583	1,030	10,255	218	223	189	99	223	280	3,908	64
18,000 UNDER 19,000	545	463	151	541	919	10,075	223	167	140	99	167	228	3,089	70
19,000 UNDER 20,000	505	431	138	503	920	9,844	224	173	143	73	173	214	3,378	84
20,000 UNDER 21,000	406	373	110	407	725	8,361	192	157	131	90	157	229	3,217	74
21,000 UNDER 22,000	387	352	102	387	612	8,313	209	149	133	66	149	198	3,203	83
22,000 UNDER 23,000	367	338	66	366	602	8,253	213	106	96	22	106	142	2,388	65
23,000 UNDER 24,000	322	302	64	321	562	7,550	203	125	110	28	124	156	2,936	77
24,000 UNDER 25,000	300	272	61	297	426	7,344	214	90	88	26	90	104	2,295	63
25,000 UNDER 30,000	1,036	975	123	1,034	1,699	28,183	898	305	299	83	305	400	8,270	271
30,000 UNDER 40,000	974	921	76	973	1,272	29,667	1,229	219	218	33	219	278	7,475	309
40,000 UNDER 50,000	383	376	18	382	430	13,336	743	65	63	4	64	97	2,876	144
50,000 UNDER 100,000	349	319	16	349	499	23,151	1,675	56	55	*	56	63	3,635	240
100,000 AND OVER	107	92	4	107	162	23,098	3,561	9	9	*	9	11	1,394	126
TOTALS	27,475	16,835	8,615	15,291	46,200	$339,179	$9,408	6,352	3,822	2,682	3,986	5,114	$80,981	$2,103

ADJUSTED GROSS INCOME CLASS	KERN							KINGS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	1,094	663	193	29	955	-$14,966	$161	280	185	62	10	331	-$3,829	$3
$1 UNDER $1,000	3,384	644	1,574	74	972	1,617	1	448	129	178	10	161	250	*
1,000 UNDER 2,000	4,937	690	1,417	129	1,496	7,420	1	499	153	157	17	301	1,094	*
2,000 UNDER 3,000	5,628	1,088	1,902	136	2,203	14,116	8	820	219	225	11	470	2,054	*
3,000 UNDER 4,000	6,005	1,408	2,379	492	3,079	21,061	3	900	254	312	57	554	3,140	*
4,000 UNDER 5,000	6,126	1,748	2,722	139	3,963	27,535	7	884	269	293	21	573	3,966	*
5,000 UNDER 6,000	5,824	2,028	2,696	3,045	4,265	31,995	154	904	343	341	441	698	4,981	23
6,000 UNDER 7,000	5,640	2,166	2,616	2,618	4,606	36,295	214	905	395	371	437	767	5,886	37
7,000 UNDER 8,000	5,232	2,420	2,576	2,226	4,712	39,221	265	880	484	363	366	927	6,595	41
8,000 UNDER 9,000	4,923	2,455	2,421	1,908	4,834	41,614	318	862	517	356	278	1,014	7,323	45
9,000 UNDER 10,000	4,982	2,676	2,300	1,725	5,204	49,582	348	843	541	348	249	1,112	8,006	51
10,000 UNDER 11,000	4,376	2,661	1,985	4,088	5,071	45,944	550	779	529	331	743	1,046	8,184	94
11,000 UNDER 12,000	4,088	2,571	1,836	3,962	4,790	48,066	659	730	497	284	715	982	8,398	115
12,000 UNDER 13,000	3,892	2,582	1,666	3,813	4,693	48,613	793	698	519	274	682	993	8,620	124
13,000 UNDER 14,000	3,685	2,631	1,549	3,643	4,536	49,711	836	648	508	222	640	901	9,020	141
14,000 UNDER 15,000	3,999	2,635	1,531	3,572	4,349	52,180	950	642	511	212	636	932	9,304	154
15,000 UNDER 16,000	3,525	2,624	1,237	3,505	4,366	54,609	1,061	623	508	183	621	827	9,652	177
16,000 UNDER 17,000	3,469	2,714	1,142	3,453	4,343	57,238	1,170	521	445	136	513	779	8,589	159
17,000 UNDER 18,000	3,443	2,784	1,028	3,432	4,382	60,254	1,295	493	421	106	493	747	8,661	176
18,000 UNDER 19,000	3,263	2,739	883	3,250	4,339	60,334	1,367	450	408	100	448	639	8,317	176
19,000 UNDER 20,000	3,064	2,611	748	3,054	4,165	59,747	1,440	444	402	80	441	682	8,647	195
20,000 UNDER 21,000	2,935	2,568	646	2,927	4,009	60,137	1,479	386	345	63	385	568	7,914	186
21,000 UNDER 22,000	2,669	2,365	480	2,667	3,738	57,381	1,462	310	284	43	309	505	6,844	165
22,000 UNDER 23,000	2,395	2,163	447	2,390	3,389	53,869	1,433	351	309	43	350	475	7,442	194
23,000 UNDER 24,000	2,044	1,857	304	2,041	2,890	48,006	1,327	251	220	28	251	358	5,423	146
24,000 UNDER 25,000	1,973	1,802	270	1,970	2,840	48,325	1,401	218	218	18	216	309	5,333	155
25,000 UNDER 30,000	6,887	6,483	788	6,878	9,640	187,706	6,034	809	767	68	808	1,068	22,029	720
30,000 UNDER 40,000	9,879	9,379	379	9,867	8,125	199,261	8,153	599	572	24	596	843	20,368	857
40,000 UNDER 50,000	1,774	1,665	88	1,774	2,342	78,213	4,182	199	183	14	199	278	8,809	494
50,000 UNDER 100,000	1,787	1,682	47	1,786	2,183	112,913	7,919	227	210	*	226	288	13,030	1,093
100,000 AND OVER	464	429	8	464	593	81,819	7,854	63	58	*	63	77	10,212	1,015
TOTALS	118,692	71,032	39,784	76,975	121,472	$1,713,438	$82,739	17,860	11,429	9,191	11,192	20,201	$234,063	$6,750

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1977 Income Year

LAKE

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS: ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	230	125	39	*	98	-851-576	*
$1 UNDER $1,000	592	165	389	7	160	220	*
1,000 UNDER 2,000	504	125	150	9	111	761	*
2,000 UNDER 3,000	561	190	174	11	161	1,357	*
3,000 UNDER 4,000	560	213	211	30	202	1,960	*
4,000 UNDER 5,000	561	221	227	12	210	2,522	*
5,000 UNDER 6,000	588	291	204	253	232	3,229	1 15
6,000 UNDER 7,000	549	307	205	211	227	3,566	15
7,000 UNDER 8,000	529	301	198	185	300	3,965	22
8,000 UNDER 9,000	468	309	169	151	261	3,972	21
9,000 UNDER 10,000	447	306	150	127	252	4,243	27
10,000 UNDER 11,000	413	286	134	378	257	4,329	47
11,000 UNDER 12,000	388	276	108	376	242	4,461	59
12,000 UNDER 13,000	316	247	83	309	250	3,951	53
13,000 UNDER 14,000	311	244	61	303	263	4,201	64
14,000 UNDER 15,000	269	212	69	267	233	3,607	56
15,000 UNDER 16,000	263	222	42	253	258	4,076	71
16,000 UNDER 17,000	225	189	55	224	216	3,719	71
17,000 UNDER 18,000	197	170	26	196	185	3,446	69
18,000 UNDER 19,000	183	167	37	183	205	3,302	69
19,000 UNDER 20,000	200	175	43	199	196	3,901	87
20,000 UNDER 21,000	192	169	31	190	223	3,932	92
21,000 UNDER 22,000	170	153	36	170	192	3,655	91
22,000 UNDER 23,000	127	121	16	127	142	2,852	72
23,000 UNDER 24,000	129	117	18	129	139	3,032	84
24,000 UNDER 25,000	97	90	16	97	121	2,378	67
25,000 UNDER 30,000	360	341	37	358	373	9,803	311
30,000 UNDER 40,000	292	277	19	291	325	9,877	305
40,000 UNDER 50,000	83	72	*	83	79	3,686	105
50,000 UNDER 100,000	83	80	*	83	103	5,370	353
100,000 AND OVER	6	5	—	*	5	765	64
TOTALS	9,933	6,146	2,866	9,179	6,217	138,844	$2,408

LASSEN

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS: ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	85	60	18	3	67	-8654	*
$1 UNDER $1,000	235	67	96	6	67	106	*
1,000 UNDER 2,000	299	99	73	11	89	495	*
2,000 UNDER 3,000	309	66	113	5	87	780	*
3,000 UNDER 4,000	329	79	132	30	150	1,144	*
4,000 UNDER 5,000	329	104	128	11	147	1,483	*
5,000 UNDER 6,000	337	141	126	175	175	1,855	1 10
6,000 UNDER 7,000	281	132	115	132	165	1,830	12
7,000 UNDER 8,000	276	148	114	107	216	2,071	15
8,000 UNDER 9,000	269	143	107	110	181	2,288	18
9,000 UNDER 10,000	246	134	99	82	196	2,333	17
10,000 UNDER 11,000	229	133	91	212	235	2,482	26
11,000 UNDER 12,000	236	157	80	221	220	2,604	30
12,000 UNDER 13,000	214	162	77	211	217	2,675	40
13,000 UNDER 14,000	225	165	78	222	220	3,037	54
14,000 UNDER 15,000	232	161	67	230	230	3,072	54
15,000 UNDER 16,000	221	173	50	217	242	3,418	67
16,000 UNDER 17,000	208	182	45	208	242	3,432	69
17,000 UNDER 18,000	193	168	43	191	232	3,373	71
18,000 UNDER 19,000	195	168	49	194	238	3,607	83
19,000 UNDER 20,000	184	163	35	184	207	3,195	79
20,000 UNDER 21,000	161	151	26	161	218	3,304	79
21,000 UNDER 22,000	130	123	24	138	178	2,961	78
22,000 UNDER 23,000	130	118	24	129	183	2,930	78
23,000 UNDER 24,000	119	115	23	119	170	2,791	77
24,000 UNDER 25,000	109	98	16	109	136	2,669	81
25,000 UNDER 30,000	328	318	37	326	447	8,993	283
30,000 UNDER 40,000	250	241	17	250	354	8,418	346
40,000 UNDER 50,000	54	51	*	54	58	2,345	119
50,000 UNDER 100,000	43	39	*	43	49	2,797	191
100,000 AND OVER	3	3	—	3	—	475	46
TOTALS	6,417	4,823	1,886	4,854	5,580	102,089	$2,803

LOS ANGELES

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS: ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	17,377	6,439	8,027	253	8,990	-596,934	$559
$1 UNDER $1,000	121,062	13,124	79,700	1,845	19,062	40,336	66
1,000 UNDER 2,000	116,013	11,522	69,901	2,816	32,967	175,439	84
2,000 UNDER 3,000	130,668	13,818	62,051	3,002	45,311	327,171	[illegible]
3,000 UNDER 4,000	139,963	29,491	72,991	13,964	59,628	488,228	8[illegible]
4,000 UNDER 5,000	134,811	24,006	76,144	34,182	70,729	606,244	81
5,000 UNDER 6,000	134,692	30,294	82,339	77,269	100,835	748,863	3,846
6,000 UNDER 7,000	129,831	34,444	81,441	71,613	106,818	843,285	5,909
7,000 UNDER 8,000	123,520	36,141	78,458	65,055	105,877	925,917	7,660
8,000 UNDER 9,000	117,871	37,936	75,439	60,090	103,911	1,001,234	9,820
9,000 UNDER 10,000	113,304	39,341	71,627	57,575	105,246	1,076,695	11,362
10,000 UNDER 11,000	106,606	40,178	65,483	99,199	102,939	1,118,295	16,491
11,000 UNDER 12,000	97,039	40,229	57,738	92,548	96,260	1,115,499	15,782
12,000 UNDER 13,000	90,962	41,698	51,782	88,416	93,684	1,136,473	20,718
13,000 UNDER 14,000	84,838	42,130	45,663	83,160	90,470	1,146,964	22,518
14,000 UNDER 15,000	79,065	42,625	40,339	77,814	87,377	1,149,720	23,879
15,000 UNDER 16,000	73,529	43,992	36,111	74,578	84,243	1,170,279	25,484
16,000 UNDER 17,000	72,695	44,515	32,834	71,987	84,089	1,198,338	27,666
17,000 UNDER 18,000	68,139	44,045	27,620	67,615	81,582	1,192,176	28,507
18,000 UNDER 19,000	64,126	43,909	23,729	63,689	79,[illegible]	1,185,864	29,121
19,000 UNDER 20,000	59,601	42,981	20,168	59,354	74,936	1,163,586	29,463
20,000 UNDER 21,000	55,010	41,748	16,616	54,733	70,695	1,127,323	28,865
21,000 UNDER 22,000	50,862	39,627	14,097	50,636	65,586	1,093,179	28,973
22,000 UNDER 23,000	46,196	37,143	11,847	45,968	60,352	1,037,620	28,294
23,000 UNDER 24,000	42,983	35,410	10,184	42,847	56,710	1,009,840	28,432
24,000 UNDER 25,000	38,854	32,726	8,363	38,799	51,714	951,562	27,501
25,000 UNDER 30,000	148,862	130,943	26,675	148,402	198,358	4,065,391	128,126
30,000 UNDER 40,000	141,204	127,919	17,926	140,879	185,633	4,816,332	186,875
40,000 UNDER 50,000	49,351	44,492	4,850	49,222	63,779	2,181,318	100,668
50,000 UNDER 100,000	50,548	44,438	4,382	50,444	67,865	3,348,888	212,816
100,000 AND OVER	19,290	18,344	1,050	19,191	23,490	2,997,967	2[illegible],240
TOTALS	2,719,877	1,243,804	1,254,753	2,771,018	2,485,339	840,276,975	$1,319,410

MADERA

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS: ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	284	203	41	4	234	-14,562	61
$1 UNDER $1,000	446	182	179	13	157	191	*
1,000 UNDER 2,000	594	128	177	16	228	910	*
2,000 UNDER 3,000	722	160	223	14	269	1,616	1
3,000 UNDER 4,000	891	273	316	56	480	3,112	1
4,000 UNDER 5,000	651	309	318	19	609	3,816	*
5,000 UNDER 6,000	809	334	327	381	619	4,457	20
6,000 UNDER 7,000	869	397	344	384	777	5,642	31
7,000 UNDER 8,000	790	409	323	368	785	5,932	37
8,000 UNDER 9,000	690	411	269	222	738	5,852	45
9,000 UNDER 10,000	718	475	294	291	911	6,823	46
10,000 UNDER 11,000	624	418	259	583	682	6,556	77
11,000 UNDER 12,000	638	479	250	620	777	7,342	92
12,000 UNDER 13,000	564	422	205	555	672	7,844	98
13,000 UNDER 14,000	596	472	190	567	796	8,841	122
14,000 UNDER 15,000	514	423	155	506	653	7,461	120
15,000 UNDER 16,000	566	472	155	561	757	8,462	143
16,000 UNDER 17,000	548	378	110	466	612	7,304	141
17,000 UNDER 18,000	465	405	96	464	605	8,133	160
18,000 UNDER 19,000	417	372	88	415	582	7,704	155
19,000 UNDER 20,000	353	319	69	351	458	6,884	151
20,000 UNDER 21,000	334	306	65	334	481	6,841	159
21,000 UNDER 22,000	277	258	50	277	420	5,951	141
22,000 UNDER 23,000	246	228	36	246	313	5,525	144
23,000 UNDER 24,000	252	241	30	249	354	5,920	154
24,000 UNDER 25,000	213	200	27	212	282	5,216	147
25,000 UNDER 30,000	799	680	73	784	998	19,204	507
30,000 UNDER 40,000	533	504	38	531	671	18,078	756
40,000 UNDER 50,000	189	174	8	188	193	8,354	466
50,000 UNDER 100,000	209	196	7	209	249	13,713	997
100,000 AND OVER	46	43	—	46	54	7,815	899
TOTALS	10,837	10,215	4,743	9,684	10,540	$205,681	$5,876

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1977 Income Year

ADJUSTED GROSS INCOME CLASS	MARIN							MARIPOSA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	709	290	229	26	672	-$6,298	$37	39	27	3	*	37	-$280	*
$1 UNDER $1,000	2,426	288	1,022	71	263	1,175	*	129	32	44	7	20	56	*
1,000 UNDER 2,000	3,413	212	1,067	124	489	5,148	1	173	26	37	6	32	257	*
2,000 UNDER 3,000	3,782	301	1,382	120	589	9,249	3	183	35	58	7	52	457	*
3,000 UNDER 4,000	3,800	379	1,434	428	617	13,279	3	199	58	77	26	54	701	*
4,000 UNDER 5,000	3,599	426	1,438	144	759	16,183	4	175	49	61	4	46	789	*
5,000 UNDER 6,000	3,371	533	1,432	2,482	864	18,581	124	211	76	89	123	58	1,160	$ 7
6,000 UNDER 7,000	3,282	616	1,384	2,356	928	21,348	199	188	78	68	102	70	1,220	9
7,000 UNDER 8,000	3,252	781	1,494	2,208	1,132	24,379	263	206	85	75	99	86	1,528	12
8,000 UNDER 9,000	3,044	718	1,471	1,992	1,203	25,876	332	161	69	59	82	98	1,365	10
9,000 UNDER 10,000	3,016	749	1,481	1,908	1,163	28,680	483	159	97	54	57	110	1,468	12
10,000 UNDER 11,000	2,891	763	1,373	2,498	1,239	30,338	563	116	73	35	111	72	1,215	16
11,000 UNDER 12,000	2,785	837	1,483	2,625	1,278	32,089	627	119	83	45	116	105	1,378	19
12,000 UNDER 13,000	2,647	827	1,422	2,564	1,229	33,062	706	113	80	28	110	67	1,412	20
13,000 UNDER 14,000	2,496	841	1,255	2,415	1,291	33,605	778	89	71	27	97	74	1,205	19
14,000 UNDER 15,000	2,338	862	1,139	2,294	1,234	33,913	843	76	55	22	76	88	1,101	21
15,000 UNDER 16,000	2,181	885	1,001	2,147	1,244	33,796	875	85	71	32	69	86	1,314	25
16,000 UNDER 17,000	2,198	984	916	2,135	1,183	33,620	955	81	68	18	68	89	1,334	26
17,000 UNDER 18,000	2,110	1,082	869	2,072	1,343	34,919	997	87	73	13	67	81	1,525	34
18,000 UNDER 19,000	2,088	1,078	742	2,065	1,383	37,610	1,108	62	58	20	62	75	1,147	25
19,000 UNDER 20,000	1,782	1,123	634	1,767	1,595	36,662	1,110	67	64	9	67	63	918	18
20,000 UNDER 21,000	1,894	1,166	530	1,881	1,699	38,828	1,117	52	49	6	51	68	1,044	25
21,000 UNDER 22,000	1,848	1,252	496	1,848	1,829	39,998	1,158	44	41	10	44	47	963	24
22,000 UNDER 23,000	1,767	1,234	427	1,753	1,827	39,764	1,175	37	34	3	37	40	832	22
23,000 UNDER 24,000	1,621	1,189	314	1,612	1,729	38,182	1,134	43	42	10	43	70	1,018	26
24,000 UNDER 25,000	1,573	1,211	329	1,569	1,712	38,518	1,175	35	33	6	35	37	854	27
25,000 UNDER 30,000	6,754	5,562	1,894	6,716	7,861	185,346	6,827	114	111	14	114	157	3,120	97
30,000 UNDER 40,000	8,888	7,898	870	8,853	9,881	277,838	11,823	79	76	4	79	114	2,623	102
40,000 UNDER 50,000	3,604	3,317	287	3,579	4,088	143,594	8,145	32	30	*	32	50	1,008	74
50,000 UNDER 100,000	3,490	3,300	182	3,488	3,816	236,280	16,498	24	23	*	24	38	1,068	107
100,000 AND OVER	843	784	58	842	1,394	184,758	15,521	4	4	—	*	14	620	66
TOTALS	89,270	40,723	30,783	66,754	68,456	$11,747,283	$72,679	3,158	1,767	923	1,821	2,098	$39,442	$823

ADJUSTED GROSS INCOME CLASS	MENDOCINO							MERCED						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	256	149	96	4	172	-$1,932	$6	729	452	83	22	683	-$6,286	$26
$1 UNDER $1,000	917	149	518	14	141	368	*	1,306	399	399	42	694	703	*
1,000 UNDER 2,000	1,091	136	580	28	273	1,689	*	1,891	340	642	37	693	2,841	*
2,000 UNDER 3,000	1,132	216	645	29	327	2,835	*	2,116	445	618	47	930	5,293	13
3,000 UNDER 4,000	1,102	253	604	88	477	4,148	*	2,288	619	776	166	1,215	7,993	1
4,000 UNDER 5,000	1,194	335	537	29	543	5,366	*	2,163	699	864	41	1,362	9,721	1
5,000 UNDER 6,000	1,138	433	531	588	619	6,240	31	2,081	898	923	1,826	1,567	11,436	51
6,000 UNDER 7,000	984	483	454	580	643	6,398	41	2,015	926	867	911	1,830	13,189	74
7,000 UNDER 8,000	931	416	451	425	636	6,978	51	1,998	979	949	819	2,064	14,994	99
8,000 UNDER 9,000	894	458	383	349	686	7,613	54	1,978	1,042	963	766	2,282	16,817	127
9,000 UNDER 10,000	848	451	367	322	721	8,049	64	1,727	1,075	748	599	2,080	16,391	116
10,000 UNDER 11,000	796	440	352	758	637	8,368	112	1,493	998	591	1,394	2,006	19,659	175
11,000 UNDER 12,000	766	475	328	747	697	8,802	127	1,481	1,008	545	1,377	1,969	20,886	209
12,000 UNDER 13,000	748	489	326	719	673	9,258	151	1,279	863	384	1,262	1,858	19,975	230
13,000 UNDER 14,000	759	529	334	751	761	10,231	182	1,133	874	344	1,123	1,511	19,385	240
14,000 UNDER 15,000	815	601	362	812	895	11,911	222	1,107	898	332	1,095	1,539	20,049	284
15,000 UNDER 16,000	730	599	272	723	790	11,294	222	1,101	897	327	1,099	1,583	21,071	314
16,000 UNDER 17,000	700	567	240	694	697	11,560	254	1,003	845	281	998	1,362	20,574	323
17,000 UNDER 18,000	657	519	171	634	791	11,161	244	982	858	228	979	1,430	21,180	342
18,000 UNDER 19,000	573	502	160	574	786	10,632	230	836	731	191	830	1,227	19,457	322
19,000 UNDER 20,000	557	495	149	554	764	10,855	251	756	685	124	753	1,122	20,782	330
20,000 UNDER 21,000	508	468	104	507	710	10,407	249	693	657	97	689	989	20,192	330
21,000 UNDER 22,000	367	331	92	395	517	8,529	227	648	598	81	647	973	19,981	347
22,000 UNDER 23,000	389	342	78	388	518	8,747	233	533	498	54	532	746	15,970	319
23,000 UNDER 24,000	346	327	72	346	430	8,134	228	496	468	57	493	683	15,451	322
24,000 UNDER 25,000	316	301	62	315	387	7,739	220	455	436	34	483	679	15,138	320
25,000 UNDER 30,000	1,013	931	140	1,014	1,308	27,634	914	1,493	1,410	119	1,491	2,140	48,660	1,315
30,000 UNDER 40,000	721	684	33	726	894	24,549	997	1,205	1,137	68	1,199	1,684	41,801	1,714
40,000 UNDER 50,000	234	219	11	230	278	10,647	565	386	368	19	385	541	17,098	930
50,000 UNDER 100,000	222	205	9	222	254	14,760	1,080	422	388	21	422	595	27,070	1,998
100,000 AND OVER	60	54	—	60	60	8,987	492	96	90	3	96	132	14,967	1,368
TOTALS	21,819	12,511	7,990	15,539	18,291	$285,843	$7,637	30,919	22,942	11,667	21,753	40,092	$657,307	$12,224

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1977 Income Year

ADJUSTED GROSS INCOME CLASS	MODOC							MONO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	76	57	5	*	93	-$1,645	*	66	48	8	*	52	-$401	*
$1 UNDER $1,000	80	27	25	5	86	$ 1	$ 1	91	11	39	*	21	46	*
1,000 UNDER 2,000	101	30	29	4	40	137	*	172	13	84	8	25	264	*
2,000 UNDER 3,000	99	25	23	3	27	226	*	187	19	101	11	27	474	*
3,000 UNDER 4,000	159	47	45	14	55	556	*	204	19	134	16	34	711	*
4,000 UNDER 5,000	120	42	39	2	41	537	*	186	31	123	4	41	832	*
5,000 UNDER 6,000	129	58	39	61	80	701	3	144	42	82	89	52	701	$ 5
6,000 UNDER 7,000	129	70	39	56	64	842	5	149	34	95	90	65	972	6
7,000 UNDER 8,000	105	53	30	47	68	788	5	125	41	81	71	56	937	9
8,000 UNDER 9,000	106	68	32	32	71	905	5	117	39	72	69	65	997	12
9,000 UNDER 10,000	104	75	33	26	96	985	8	103	35	60	46	34	979	10
10,000 UNDER 11,000	95	67	30	90	106	995	10	82	42	45	75	44	856	12
11,000 UNDER 12,000	101	72	29	99	73	1,160	16	96	35	51	89	51	1,081	16
12,000 UNDER 13,000	83	61	25	82	65	1,036	17	73	32	33	67	71	989	13
13,000 UNDER 14,000	84	65	24	83	90	1,136	19	67	44	28	67	54	904	17
14,000 UNDER 15,000	72	60	22	72	79	1,040	18	74	57	34	72	60	1,072	19
15,000 UNDER 16,000	68	61	22	68	88	1,053	19	64	50	25	63	66	994	19
16,000 UNDER 17,000	62	52	16	62	80	1,020	21	55	43	21	54	67	909	17
17,000 UNDER 18,000	69	61	12	69	77	1,208	26	51	35	20	51	62	893	21
18,000 UNDER 19,000	66	65	10	66	89	1,217	27	39	31	12	39	52	726	16
19,000 UNDER 20,000	57	52	9	57	63	1,113	26	43	34	14	43	53	837	19
20,000 UNDER 21,000	52	47	12	53	60	1,084	28	48	34	13	48	44	819	21
21,000 UNDER 22,000	34	32	*	34	50	731	18	43	35	16	43	43	923	23
22,000 UNDER 23,000	48	44	*	48	65	1,079	30	37	31	11	37	38	828	28
23,000 UNDER 24,000	51	48	2	51	53	1,199	36	25	22	5	23	21	539	14
24,000 UNDER 25,000	24	23	3	24	35	589	17	18	16	3	18	13	442	13
25,000 UNDER 30,000	100	98	12	99	125	2,723	92	78	69	10	78	81	2,106	66
30,000 UNDER 40,000	54	54	*	53	62	1,784	73	68	63	12	68	72	2,280	84
40,000 UNDER 50,000	28	28	*	28	34	841	46	27	27	4	27	43	1,199	58
50,000 UNDER 100,000	17	17	*	17	21	1,044	72	20	19	*	19	31	1,256	60
100,000 AND OVER	3	3	—	*	4	409	51	5	4	*	5	3	971	74
TOTALS	2,340	1,545	992	1,402	1,950	$29,569	$683	2,345	1,129	1,299	1,386	1,461	$27,134	$669

ADJUSTED GROSS INCOME CLASS	MONTEREY							NAPA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	1,024	304	190	12	813	-$8,964	$23	245	131	92	5	217	-$1,870	$2
$1 UNDER $1,000	2,680	478	1,021	73	750	1,221	*	1,146	281	679	31	222	441	*
1,000 UNDER 2,000	3,611	478	1,963	97	986	5,461	1	1,240	163	685	27	151	1,874	*
2,000 UNDER 3,000	4,122	612	1,478	115	1,435	10,344	6	1,360	180	330	29	264	3,274	*
3,000 UNDER 4,000	4,316	819	1,817	391	1,984	15,789	3	1,494	248	637	164	361	9,212	1
4,000 UNDER 5,000	4,790	984	2,196	126	2,778	21,917	3	1,428	334	669	39	474	6,409	1
5,000 UNDER 6,000	4,663	1,328	2,382	2,666	3,238	25,638	135	1,381	372	669	898	548	7,594	44
6,000 UNDER 7,000	4,406	1,469	2,319	2,413	3,043	28,488	196	1,333	446	680	780	620	8,658	80
7,000 UNDER 8,000	4,229	1,577	2,251	2,182	3,052	31,699	255	1,285	467	654	703	709	9,615	81
8,000 UNDER 9,000	3,782	1,573	2,004	1,756	2,859	32,132	278	1,307	500	669	642	899	11,116	103
9,000 UNDER 10,000	3,674	1,699	1,970	1,584	4,151	34,886	313	1,222	506	649	620	889	11,607	123
10,000 UNDER 11,000	3,301	1,732	1,734	3,105	3,920	35,484	443	1,196	541	645	1,120	847	12,550	160
11,000 UNDER 12,000	3,125	1,724	1,611	3,004	3,713	35,923	503	1,119	572	522	1,081	773	12,870	206
12,000 UNDER 13,000	2,968	1,741	1,434	2,863	3,644	37,084	598	1,079	568	521	1,004	838	13,369	239
13,000 UNDER 14,000	2,795	1,716	1,307	2,683	3,420	36,923	602	1,017	608	467	1,000	832	13,722	264
14,000 UNDER 15,000	2,732	1,778	1,188	2,578	3,440	39,612	743	964	681	414	931	846	13,683	268
15,000 UNDER 16,000	2,549	1,709	1,026	2,485	3,198	38,672	773	930	591	369	922	884	14,412	305
16,000 UNDER 17,000	2,424	1,731	877	2,402	3,057	40,006	840	933	648	321	944	942	15,758	364
17,000 UNDER 18,000	2,377	1,706	724	2,366	3,025	43,361	982	873	647	261	866	929	15,272	359
18,000 UNDER 19,000	2,240	1,753	668	2,233	2,749	43,424	983	850	639	244	844	922	15,724	364
19,000 UNDER 20,000	2,078	1,643	549	2,060	2,601	48,587	991	848	686	217	840	1,023	16,930	389
20,000 UNDER 21,000	1,996	1,651	447	1,946	2,648	48,867	942	832	704	171	830	1,014	17,057	406
21,000 UNDER 22,000	1,729	1,488	367	1,710	2,276	37,188	925	805	708	180	802	1,052	17,349	431
22,000 UNDER 23,000	1,689	1,486	383	1,599	2,083	36,177	933	737	646	139	730	943	16,577	434
23,000 UNDER 24,000	1,599	1,346	252	1,594	1,819	32,869	879	725	644	121	720	981	17,080	443
24,000 UNDER 25,000	1,394	1,274	267	1,334	1,913	32,743	921	655	600	100	655	834	16,842	446
25,000 UNDER 30,000	4,714	4,262	992	4,708	5,991	129,480	4,849	2,421	2,261	283	2,419	3,423	66,172	2,021
30,000 UNDER 40,000	4,060	3,698	597	4,051	5,119	138,618	5,527	1,970	1,881	121	1,967	2,748	67,004	2,639
40,000 UNDER 50,000	1,337	1,211	72	1,336	1,616	59,156	2,859	683	644	35	682	829	28,991	1,366
50,000 UNDER 100,000	1,681	1,484	73	1,681	1,940	105,402	7,139	574	525	27	574	811	37,452	2,486
100,000 AND OVER	391	332	11	391	434	70,581	6,581	85	75	4	85	91	14,039	1,411
TOTALS	66,123	46,792	32,386	57,358	85,679	$1,266,876	$39,576	32,648	18,323	11,983	22,917	26,799	$583,194	$19,489

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1977 Income Year

ADJUSTED GROSS INCOME CLASS	NEVADA							ORANGE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	EARNED CREDIT	TAXABLE				ALL	JOINT	EARNED CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	181	117	41	7	197	-$967	$1	4,885	2,995	1,484	75	3,822	-$30,239	$76
$1 UNDER $1,000	636	117	382	12	68	$0	*	22,427	3,882	10,296	367	3,398	$1,734	$
1,000 UNDER 2,000	624	117	382	10	141	$0	*	28,048	2,799	8,866	929	5,499	$3,149	$
2,000 UNDER 3,000	757	149	384	20	197	1,899	*	31,620	3,552	10,520	1,116	7,565	$9,767	$6
3,000 UNDER 4,000	767	149	332	44	237	2,692	*	33,407	4,044	13,485	2,780	10,126	$17,684	$8
4,000 UNDER 5,000	751	244	336	12	227	3,377	*	31,466	5,884	13,999	1,040	12,911	$25,482	$9
5,000 UNDER 6,000	719	276	303	375	301	3,960	10	30,146	6,787	13,280	19,183	13,308	$35,669	$80
6,000 UNDER 7,000	680	306	270	324	309	4,413	25	29,258	7,736	13,664	18,884	17,091	$40,071	$1,466
7,000 UNDER 8,000	643	330	269	279	262	4,968	33	27,741	7,990	13,589	16,381	17,681	$47,810	$1,915
8,000 UNDER 9,000	682	327	294	257	326	5,120	36	28,822	8,496	15,257	14,031	18,229	$27,796	$2,403
9,000 UNDER 10,000	611	344	243	229	352	5,800	45	29,970	8,957	14,789	13,681	18,723	$62,758	$2,752
10,000 UNDER 11,000	560	395	208	327	419	5,991	64	23,917	9,284	13,604	23,683	18,685	$70,986	$3,717
11,000 UNDER 12,000	562	389	197	330	412	6,462	84	22,255	9,664	12,340	20,863	18,169	$77,908	$4,178
12,000 UNDER 13,000	481	352	168	467	384	6,019	84	20,963	9,832	10,868	19,369	17,518	$84,838	$4,530
13,000 UNDER 14,000	482	368	165	471	394	6,502	99	19,618	10,209	9,769	18,904	18,010	$44,752	$4,994
14,000 UNDER 15,000	439	312	133	480	352	5,929	99	19,349	10,830	9,266	18,803	18,991	$80,480	$5,961
15,000 UNDER 16,000	405	314	114	481	406	6,236	114	18,534	11,449	8,029	18,178	19,101	$97,210	$7,000
16,000 UNDER 17,000	383	318	92	380	418	6,399	122	18,474	12,188	7,892	18,200	20,348	$04,040	$7,577
17,000 UNDER 18,000	402	327	94	394	402	7,039	150	18,086	12,983	6,345	17,868	20,395	$10,396	$8,782
18,000 UNDER 19,000	367	318	92	383	434	6,798	134	17,726	13,701	5,643	17,598	21,035	$27,844	$9,230
19,000 UNDER 20,000	324	289	72	322	366	6,313	141	17,374	13,458	4,909	17,240	21,769	$70,738	$9,964
20,000 UNDER 21,000	299	265	64	296	325	6,131	146	16,550	13,417	4,068	16,456	21,849	$39,408	$9,721
21,000 UNDER 22,000	230	204	47	229	265	6,960	127	15,763	13,867	3,547	15,695	21,151	$32,836	$9,031
22,000 UNDER 23,000	231	231	39	251	312	6,668	246	14,909	13,842	2,866	14,850	20,642	$35,251	$9,103
23,000 UNDER 24,000	223	208	40	222	270	6,236	102	14,066	13,279	2,442	13,980	19,569	$29,955	$8,643
24,000 UNDER 25,000	214	202	28	213	279	6,238	142	13,290	13,041	2,170	13,252	18,760	$25,946	$8,390
25,000 UNDER 30,000	699	661	67	695	818	19,867	600	53,491	49,139	6,819	53,332	77,767	$460,543	$1,929
30,000 UNDER 40,000	590	551	40	580	709	20,217	807	52,723	49,673	4,183	52,540	77,720	$,747,218	$3,844
40,000 UNDER 50,000	173	156	*	175	210	7,645	384	17,126	16,003	962	17,097	25,672	$35,216	$1,604
50,000 UNDER 100,000	172	159	10	172	248	11,119	745	14,666	13,462	638	14,653	22,696	$96,232	$9,900
100,000 AND OVER	31	27	*	31	35	6,366	692	3,233	2,936	96	3,232	6,252	$73,589	$2,696
TOTALS	14,736	8,980	4,681	8,687	10,139	$187,614	$3,199	703,923	368,819	250,186	693,991	630,239	$11,491,450	$362,040

ADJUSTED GROSS INCOME CLASS	PLACER							PLUMAS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	EARNED CREDIT	TAXABLE				ALL	JOINT	EARNED CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	364	213	119	7	339	-$1,662	$0	76	38	26	*	30	-$211	*
$1 UNDER $1,000	1,913	298	1,001	46	223	$82	*	204	37	117	*	37	$1	*
1,000 UNDER 2,000	1,088	292	661	32	413	$,723	1	234	33	105	5	47	$80	*
2,000 UNDER 3,000	1,053	317	646	42	364	4,649	1	274	51	110	9	77	$83	*
3,000 UNDER 4,000	1,995	398	624	199	522	6,991	1	269	66	129	81	73	$41	*
4,000 UNDER 5,000	1,883	475	763	51	574	8,367	1	283	95	126	6	118	$1,266	*
5,000 UNDER 6,000	1,594	588	677	986	674	8,748	47	284	98	119	138	119	$1,607	$ 7
6,000 UNDER 7,000	1,612	660	694	913	661	$0,473	76	218	97	94	110	99	$1,908	$ 9
7,000 UNDER 8,000	1,459	649	632	780	826	$0,898	83	226	113	101	88	101	$1,699	$ 11
8,000 UNDER 9,000	1,387	644	592	665	769	$1,520	97	229	126	112	90	109	$1,963	$ 13
9,000 UNDER 10,000	1,330	731	577	647	905	$2,923	141	194	122	83	67	136	$1,838	$ 19
10,000 UNDER 11,000	1,302	787	508	1,187	992	$3,660	169	219	138	91	208	206	$2,200	$ 28
11,000 UNDER 12,000	1,225	782	447	1,166	1,044	$4,099	191	179	122	73	171	192	$2,052	$ 26
12,000 UNDER 13,000	1,184	788	417	1,138	1,099	$4,634	225	230	160	101	229	246	$2,871	$ 40
13,000 UNDER 14,000	1,128	796	385	1,100	1,092	$5,213	265	200	140	78	200	191	$2,706	$ 50
14,000 UNDER 15,000	1,122	810	359	1,102	1,166	$6,275	290	189	134	68	190	224	$2,651	$ 62
15,000 UNDER 16,000	1,162	883	317	1,133	1,238	$8,006	331	201	142	72	201	230	$3,119	$ 81
16,000 UNDER 17,000	1,081	862	275	1,073	1,240	$7,932	362	184	134	71	180	230	$3,078	$ 84
17,000 UNDER 18,000	1,125	898	259	1,119	1,333	$9,600	406	166	115	62	164	203	$2,903	$ 88
18,000 UNDER 19,000	1,081	897	233	1,076	1,330	$0,013	429	167	133	62	166	208	$2,713	$ 99
19,000 UNDER 20,000	1,027	871	169	1,023	1,402	$0,031	462	156	129	62	156	151	$2,047	$ 81
20,000 UNDER 21,000	994	850	135	967	1,303	$9,551	461	126	118	59	126	186	$2,386	$ 81
21,000 UNDER 22,000	883	850	119	877	1,236	$8,963	450	139	129	51	133	187	$2,898	$ 94
22,000 UNDER 23,000	868	798	129	884	1,256	$9,242	481	117	111	36	117	149	$2,631	$ 78
23,000 UNDER 24,000	782	789	92	799	1,158	$7,900	466	103	103	18	100	134	$2,460	$ 69
24,000 UNDER 25,000	784	663	67	781	997	$7,239	462	93	78	17	89	100	$2,080	$ 63
25,000 UNDER 30,000	3,667	2,972	211	3,681	3,975	$0,368	2,289	370	261	31	370	369	$,100	$39
30,000 UNDER 40,000	3,299	3,025	124	3,298	3,275	$0,226	3,012	179	171	10	179	194	$,046	$52
40,000 UNDER 50,000	869	870	18	900	888	$9,958	1,260	42	36	*	42	33	$,063	$30
50,000 UNDER 100,000	453	428	*	484	480	$0,488	1,879	42	39	*	42	59	$,737	$92
100,000 AND OVER	66	62	*	66	95	$0,090	$96	9	9	—	9	8	$,086	$86
TOTALS	30,479	23,160	11,032	25,444	32,997	$285,913	$13,671	9,462	3,594	1,958	9,460	9,030	$70,859	$1,784

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1977 Income Year

ADJUSTED GROSS INCOME CLASS	RIVERSIDE							EXCHANGITE						
	NUMBER OF RETURNS: ALL	JOINT	HEADS OF HOUSEHOLD	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS: ALL	JOINT	HEADS OF HOUSEHOLD	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	2,131	1,138	643	30	1,433	-$12,362	$24	1,748	889	513	21	1,130	-$8,609	$33
$1 UNDER $1,000	6,496	2,807	4,963	177	3,799	$2,980	2	11,141	3,548	6,124	207	6,671	$4,178	6
1,000 UNDER 2,000	9,886	3,478	2,685	329	2,697	$12,249	2	13,434	3,927	3,917	386	2,340	$17,210	3
2,000 UNDER 3,000	9,346	3,936	3,400	352	2,918	$23,526	4	12,794	3,785	4,980	434	3,073	$32,930	4
3,000 UNDER 4,000	10,431	3,948	4,347	429	3,187	$36,695	6	13,236	3,138	5,371	1,382	3,799	$46,279	7
4,000 UNDER 5,000	10,376	3,195	4,907	251	3,248	$46,711	9	12,388	2,936	5,389	326	4,368	$55,653	12
5,000 UNDER 6,000	10,116	3,096	4,603	5,224	3,997	$55,630	239	11,598	2,951	5,096	7,398	4,735	$63,075	371
6,000 UNDER 7,000	9,062	3,128	4,686	4,630	3,290	$62,723	371	10,956	3,207	5,483	6,476	5,368	$70,902	539
7,000 UNDER 8,000	9,041	3,245	4,387	3,958	3,477	$67,782	463	10,742	3,659	5,425	5,934	5,830	$80,576	718
8,000 UNDER 9,000	8,675*	4,360	4,177	3,443	3,177	$72,700	567	10,727	3,799	5,674	4,572	6,960	$91,252	923
9,000 UNDER 10,000	8,299	4,509	3,857	3,091	3,000	$78,702	697	11,191	4,048	5,940	3,798	7,584	$104,434	1,189
10,000 UNDER 11,000	7,693	4,384	3,291	2,730	3,004	$79,221	760	10,360	4,130	5,026	2,793	7,585	$108,634	1,434
11,000 UNDER 12,000	6,935	4,289	2,962	2,402	2,272	$79,674	1,044	9,199	4,270	4,164	2,456	6,997	$109,784	1,767
12,000 UNDER 13,000	6,633	4,235	2,691	2,186	2,176	$80,373	1,123	8,763	4,498	3,922	2,033	7,203	$109,436	1,969
13,000 UNDER 14,000	6,070	4,233	2,249	1,927	2,074	$81,936	1,278	8,267	4,991	3,252	2,167	7,392	$111,388	2,135
14,000 UNDER 15,000	5,932	4,327	1,984	1,829	2,055	$85,964	1,416	7,871	4,886	2,940	2,019	7,576	$114,158	2,388
15,000 UNDER 16,000	5,844	4,441	1,833	1,772	2,039	$90,364	1,589	8,041	5,136	2,688	2,000	8,311	$124,623	2,669
16,000 UNDER 17,000	5,558	4,333	1,619	1,583	1,923	$91,677	1,782	7,888	5,240	2,353	1,777	8,295	$128,288	2,983
17,000 UNDER 18,000	5,370	4,344	1,396	1,334	1,776	$93,960	1,819	7,641	5,524	2,050	1,609	8,700	$133,498	3,065
18,000 UNDER 19,000	5,195	4,280	1,231	1,162	1,726	$96,080	1,979	7,619	5,704	1,781	1,387	8,776	$140,814	3,406
19,000 UNDER 20,000	4,783	4,069	995	1,704	1,580	$93,250	2,016	7,248	5,753	1,494	1,259	8,493	$141,275	3,474
20,000 UNDER 21,000	4,501	3,902	984	1,425	1,282	$92,241	2,064	6,969	5,568	1,221	1,188	8,482	$144,244	3,610
21,000 UNDER 22,000	3,835	3,396	659	1,824	1,404	$82,603	1,930	6,188	5,288	1,078	1,174	8,077	$133,894	3,513
22,000 UNDER 23,000	3,676	3,387	625	1,662	1,333	$83,660	2,020	5,966	5,498	881	1,079	7,734	$129,643	3,390
23,000 UNDER 24,000	3,276	2,950	500	1,317	1,034	$76,961	1,952	5,191	4,947	752	1,137	8,897	$120,787	3,411
24,000 UNDER 25,000	2,987	2,764	443	2,990	1,149	$73,381	1,834	4,796	4,523	603	4,793	9,430	$117,430	3,424
25,000 UNDER 30,000	10,659	9,969	1,241	10,633	14,525	$290,283	8,664	18,169	16,867	1,787	18,130	24,328	$490,974	15,962
30,000 UNDER 40,000	6,331	5,858	782	8,505	11,008	$290,144	11,181	15,333	14,617	1,970	19,310	29,487	$520,137	20,964
40,000 UNDER 50,000	2,304	2,120	174	2,553	3,985	$112,770	5,023	4,880	3,781	257	3,999	9,448	$176,274	9,082
50,000 UNDER 100,000	2,342	2,040	147	2,742	3,183	$102,505	18,936	3,823	3,494	125	3,221	4,883	$210,334	14,250
100,000 AND OVER	737	667	21	737	901	$121,170	10,783	379	325	9	379	919	$4,683	$1,089
TOTALS	197,702	116,081	67,930	123,313	139,734	$3,734,388	$79,192	270,310	140,786	90,984	180,600	219,225	$3,987,330	$114,864

ADJUSTED GROSS INCOME CLASS	SAN BENITO							SAN BERNARDINO						
	NUMBER OF RETURNS: ALL	JOINT	HEADS OF HOUSEHOLD	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS: ALL	JOINT	HEADS OF HOUSEHOLD	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	114	70	25	9	93	-$1,187	$10	2,082	1,134	927	20	1,479	-$8,122	$25
$1 UNDER $1,000	214	31	92	7	40	$84	-	10,004	2,131	6,194	190	5,878	$3,822	-
1,000 UNDER 2,000	359	52	87	5	61	$88	-	10,137	3,060	5,017	265	5,525	$5,386	1
2,000 UNDER 3,000	448	52	139	8	215	$1,120	-	11,614	3,180	5,860	320	5,614	$9,617	3
3,000 UNDER 4,000	513	93	225	37	329	$1,800	2	12,285	2,728	6,763	1,102	6,627	$2,907	6
4,000 UNDER 5,000	456	112	258	3	466	$2,040	-	12,214	3,283	5,817	288	5,529	$4,907	9
5,000 UNDER 6,000	446	143	196	251	430	$2,458	12	11,691	3,556	5,259	6,462	6,279	$6,238	219
6,000 UNDER 7,000	429	158	236	231	498	$2,762	21	11,281	4,048	5,177	5,960	7,113	$3,294	452
7,000 UNDER 8,000	387	267	208	194	487	$2,977	10	10,965	4,960	4,984	6,620	7,710	$4,371	566
8,000 UNDER 9,000	387	226	199	167	510	$3,290	23	9,983	4,594	4,768	6,114	7,988	$4,796	660
9,000 UNDER 10,000	300	196	169	120	531	$3,196	25	9,599	4,937	4,823	5,690	8,700	$5,347	715
10,000 UNDER 11,000	336	214	186	204	519	$3,317	38	9,066	4,870	3,638	5,153	9,401	$3,071	1,152
11,000 UNDER 12,000	302	208	147	288	567	$3,484	45	8,217	4,901	3,463	7,184	9,363	$4,144	1,283
12,000 UNDER 13,000	239	170	134	231	526	$3,442	44	8,069	5,184	3,229	7,698	9,818	$5,620	1,481
13,000 UNDER 14,000	224	171	107	220	575	$3,823	47	7,873	5,288	2,870	7,766	9,190	$6,280	1,707
14,000 UNDER 15,000	237	172	92	232	532	$3,629	61	7,994	5,720	2,671	7,903	9,703	$7,913	1,978
15,000 UNDER 16,000	242	189	101	239	488	$3,752	72	7,926	5,899	2,460	7,859	10,135	$2,240	2,227
16,000 UNDER 17,000	229	184	77	227	529	$3,783	72	8,171	6,295	2,241	8,139	10,999	$3,084	2,563
17,000 UNDER 18,000	233	197	84	231	557	$4,072	80	8,098	6,472	1,983	8,089	11,267	$4,715	2,845
18,000 UNDER 19,000	188	162	93	187	595	$3,672	77	7,796	6,496	1,765	7,730	10,991	$5,534	2,972
19,000 UNDER 20,000	172	151	41	171	537	$3,591	88	7,182	6,117	1,598	7,079	10,704	$6,987	3,007
20,000 UNDER 21,000	150	138	40	150	523	$3,014	94	6,946	5,792	1,230	6,933	9,875	$4,148	3,028
21,000 UNDER 22,000	132	115	39	132	496	$2,842	75	6,858	5,872	974	6,810	9,873	$5,073	3,032
22,000 UNDER 23,000	134	122	29	134	513	$3,015	81	6,668	5,891	954	6,946	9,946	$5,976	3,132
23,000 UNDER 24,000	93	91	19	93	488	$2,224	57	6,869	6,083	903	6,851	9,328	$4,224	2,934
24,000 UNDER 25,000	100	96	26	100	544	$2,447	68	6,830	6,245	821	6,930	9,716	$5,978	2,928
25,000 UNDER 30,000	390	383	61	369	993	$9,318	302	19,893	18,992	1,798	19,987	28,123	$23,062	12,669
30,000 UNDER 40,000	246	229	17	244	822	$8,695	334	16,784	15,858	906	18,784	27,258	$24,295	13,098
40,000 UNDER 50,000	81	77	9	81	330	$3,630	207	8,841	8,478	299	8,899	14,068	$15,847	8,484
50,000 UNDER 100,000	93	84	-	90	341	$4,876	431	8,474	8,211	184	8,492	14,211	$16,698	10,310
100,000 AND OVER	34	34	-	34	31	$1,745	207	540	475	16	509	932	$6,149	$1,865
TOTALS	7,884	4,429	2,948	4,686	9,468	$97,787	$2,859	253,924	149,612	81,367	169,927	240,920	$3,529,789	$98,921

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1977 Income Year

ADJUSTED GROSS INCOME CLASS	SAN DIEGO							SAN FRANCISCO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	7,886	4,219	2,217	64	6,216	-$24,864	$52	2,311	682	1,022	48	928	-$14,418	$54
$1 UNDER $1,000	27,220	9,191	15,773	674	9,462	10,853	3	15,141	1,081	10,623	338	1,411	5,226	5
1,000 UNDER 2,000	26,484	3,939	9,684	1,045	6,349	39,915	9	13,649	1,049	6,971	529	2,052	20,571	3
2,000 UNDER 3,000	29,080	4,345	11,720	1,024	8,151	72,170	11	15,192	1,318	8,265	577	2,560	30,066	9
3,000 UNDER 4,000	31,543	5,936	14,453	2,986	10,290	110,384	33	16,123	1,739	9,340	1,535	3,158	56,357	14
4,000 UNDER 5,000	30,347	6,940	14,772	1,040	12,524	136,510	26	15,593	2,066	9,322	576	3,744	70,042	21
5,000 UNDER 6,000	30,001	8,726	15,506	17,884	15,212	164,889	899	14,666	2,410	8,987	10,800	4,120	80,601	554
6,000 UNDER 7,000	28,570	9,716	15,295	15,981	16,576	185,555	1,306	14,631	2,767	9,266	10,536	4,845	99,031	692
7,000 UNDER 8,000	26,878	10,197	14,751	13,983	17,578	201,416	1,658	14,887	3,029	9,658	10,436	5,623	111,616	1,292
8,000 UNDER 9,000	25,272	10,582	13,671	12,017	18,199	214,686	1,924	14,538	3,099	9,649	10,045	5,689	123,958	1,709
9,000 UNDER 10,000	23,709	10,803	12,633	10,724	18,658	225,103	2,193	14,198	3,179	9,580	9,841	5,924	134,854	2,119
10,000 UNDER 11,000	21,333	10,549	10,881	19,392	17,994	223,785	3,081	13,913	3,279	9,500	13,490	6,225	145,972	2,678
11,000 UNDER 12,000	19,851	10,506	9,777	18,852	17,343	228,152	3,464	13,122	3,356	8,764	12,870	6,430	156,817	3,339
12,000 UNDER 13,000	19,269	10,886	9,063	18,659	17,908	240,692	3,970	12,059	3,370	7,824	11,897	5,979	158,657	3,675
13,000 UNDER 14,000	17,852	10,757	7,757	17,418	17,195	240,904	4,276	10,467	3,178	6,766	10,352	5,547	161,216	3,745
14,000 UNDER 15,000	16,939	10,801	6,859	16,618	16,652	245,342	4,639	9,598	3,386	6,027	9,513	5,668	139,128	3,941
15,000 UNDER 16,000	16,240	11,007	5,915	16,014	17,225	251,634	4,917	8,965	3,317	5,434	8,916	5,388	138,873	4,157
16,000 UNDER 17,000	15,610	11,137	5,148	15,441	17,585	257,615	5,254	8,323	3,325	4,931	8,280	5,438	137,313	4,331
17,000 UNDER 18,000	15,318	11,424	4,567	15,186	17,680	267,996	5,702	7,613	3,268	4,295	7,583	5,192	133,158	4,397
18,000 UNDER 19,000	14,371	11,256	3,707	14,257	17,109	265,820	5,794	6,981	3,295	3,740	6,956	5,116	129,046	4,385
19,000 UNDER 20,000	13,677	11,001	3,230	13,597	16,801	268,652	6,089	6,019	3,013	3,063	5,997	4,976	117,310	4,073
20,000 UNDER 21,000	12,977	10,741	2,768	12,915	16,186	265,958	6,291	5,475	2,903	2,574	5,488	4,272	112,184	3,982
21,000 UNDER 22,000	11,760	9,976	2,321	11,696	14,713	252,783	6,223	4,954	2,880	2,144	4,958	4,188	106,467	3,955
22,000 UNDER 23,000	10,675	9,267	1,866	10,626	13,779	240,136	6,127	4,401	2,704	1,826	4,389	3,988	98,977	3,586
23,000 UNDER 24,000	10,043	8,832	1,638	9,991	13,096	233,919	6,243	3,811	2,479	1,510	3,808	3,489	89,539	3,366
24,000 UNDER 25,000	9,056	8,089	1,319	9,013	11,852	221,807	6,048	3,447	2,295	1,339	3,475	3,156	85,367	3,254
25,000 UNDER 30,000	33,912	31,013	3,889	33,757	44,414	925,352	28,061	12,901	9,387	4,291	12,869	12,170	352,077	14,059
30,000 UNDER 40,000	29,224	27,202	2,383	29,077	37,781	994,849	37,822	11,929	9,364	3,122	11,910	11,144	406,818	19,035
40,000 UNDER 50,000	9,365	8,988	571	9,328	12,298	413,917	20,062	4,482	3,429	1,067	4,476	3,774	198,418	11,316
50,000 UNDER 100,000	9,385	8,445	445	9,365	12,925	615,431	39,092	5,250	3,969	997	5,237	4,812	351,328	24,624
100,000 AND OVER	2,139	1,912	62	2,136	3,022	371,942	32,481	1,760	1,376	229	1,760	1,654	345,249	33,071
TOTALS	596,006	314,409	224,943	320,752	487,953	$8,363,309	$293,844	306,439	95,836	172,097	209,431	148,202	$4,271,410	$165,621

ADJUSTED GROSS INCOME CLASS	SAN JOAQUIN							SAN LUIS OBISPO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	845	461	267	19	615	-$6,795	$24	360	325	149	19	404	-$4,914	$10
$1 UNDER $1,000	4,591	614	2,639	67	695	1,639	*	2,355	306	1,612	35	403	847	*
1,000 UNDER 2,000	4,944	651	1,600	106	1,436	7,484	*	2,396	273	1,343	34	314	3,628	*
2,000 UNDER 3,000	5,763	961	2,060	117	2,079	14,458	3	2,741	480	1,268	70	500	6,859	1
3,000 UNDER 4,000	6,027	1,231	2,454	438	2,735	21,044	3	2,803	524	1,348	241	790	9,813	1
4,000 UNDER 5,000	5,509	1,455	2,394	84	2,977	24,728	1	2,730	694	1,424	60	822	12,291	2
5,000 UNDER 6,000	5,321	1,701	2,410	3,021	3,229	29,229	149	2,445	794	1,264	1,469	922	13,587	73
6,000 UNDER 7,000	5,000	1,857	2,358	2,619	3,408	32,449	221	2,415	925	1,263	1,294	991	15,682	107
7,000 UNDER 8,000	4,673	1,941	2,218	2,223	3,496	35,023	268	2,101	951	1,140	976	1,197	17,747	139
8,000 UNDER 9,000	4,463	1,983	2,135	1,970	3,781	37,732	332	1,948	958	1,028	851	1,068	18,539	133
9,000 UNDER 10,000	4,300	2,086	2,028	1,804	3,733	40,825	374	1,891	1,027	994	734	1,218	17,931	150
10,000 UNDER 11,000	4,055	2,132	1,924	3,819	3,878	42,554	574	1,761	1,036	874	1,616	1,309	18,493	248
11,000 UNDER 12,000	3,709	2,123	1,659	3,637	3,724	42,643	646	1,632	1,026	771	1,561	1,169	18,759	265
12,000 UNDER 13,000	3,529	2,169	1,507	3,484	3,614	44,098	749	1,557	1,010	709	1,522	1,206	19,493	313
13,000 UNDER 14,000	3,398	2,196	1,390	3,373	3,772	45,867	840	1,421	943	622	1,392	1,238	19,163	324
14,000 UNDER 15,000	3,379	2,353	1,286	3,355	3,999	48,974	934	1,405	987	544	1,379	1,243	20,364	373
15,000 UNDER 16,000	3,494	2,506	1,175	3,477	4,109	54,135	1,100	1,323	1,032	470	1,304	1,255	20,510	377
16,000 UNDER 17,000	3,437	2,634	1,048	3,447	4,275	57,037	1,211	1,352	1,084	452	1,344	1,421	22,305	441
17,000 UNDER 18,000	3,224	2,580	836	3,214	4,209	56,419	1,231	1,252	991	428	1,249	1,287	21,905	476
18,000 UNDER 19,000	3,149	2,613	775	3,142	4,265	58,236	1,329	1,182	960	327	1,176	1,333	21,863	479
19,000 UNDER 20,000	2,981	2,515	697	2,973	3,934	58,126	1,397	1,043	868	288	1,042	1,213	20,334	440
20,000 UNDER 21,000	2,700	2,378	546	2,695	3,747	55,343	1,469	1,055	932	250	1,047	1,274	21,626	564
21,000 UNDER 22,000	2,475	2,203	452	2,472	3,348	53,189	1,381	967	854	210	964	1,243	20,768	515
22,000 UNDER 23,000	2,303	2,101	344	2,302	3,222	51,904	1,388	839	799	147	829	1,026	18,662	473
23,000 UNDER 24,000	2,085	1,932	292	2,078	2,944	49,681	1,344	772	713	143	769	990	18,446	481
24,000 UNDER 25,000	1,903	1,754	249	1,901	2,610	46,384	1,308	683	635	129	681	908	16,731	475
25,000 UNDER 30,000	6,333	5,953	680	6,326	8,803	172,386	5,637	2,535	2,366	312	2,532	3,257	69,140	2,490
30,000 UNDER 40,000	5,060	4,819	361	5,057	6,720	171,820	7,104	1,964	1,838	212	1,957	2,514	66,687	2,625
40,000 UNDER 50,000	1,454	1,368	73	1,453	1,740	64,016	3,484	621	577	48	619	779	27,498	1,412
50,000 UNDER 100,000	1,627	1,500	72	1,625	2,251	108,235	7,746	622	575	30	617	794	40,560	2,796
100,000 AND OVER	406	365	9	406	569	62,047	5,624	99	88	8	99	149	13,692	1,317
TOTALS	112,157	63,118	37,932	77,782	103,817	$1,580,607	$47,820	48,481	26,484	19,638	29,581	34,147	$824,361	$17,055

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1977 Income Year

SAN MATEO

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS: ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	1,152	525	387	43	723	-$9,143	$50
$1 UNDER $1,000	6,407	532	2,701	141	705	2,954	4
1,000 UNDER 2,000	8,504	576	2,918	280	1,090	12,858	9
2,000 UNDER 3,000	9,107	792	2,884	306	1,376	22,819	4
3,000 UNDER 4,000	9,438	986	3,918	1,130	1,773	32,994	7
4,000 UNDER 5,000	8,989	1,326	3,627	297	2,359	40,409	9
5,000 UNDER 6,000	8,695	1,536	3,996	6,254	2,712	47,770	328
6,000 UNDER 7,000	8,600	1,776	4,225	5,965	3,180	55,887	502
7,000 UNDER 8,000	8,522	1,929	4,373	5,701	3,396	63,896	703
8,000 UNDER 9,000	8,406	2,045	4,460	5,582	3,685	73,095	932
9,000 UNDER 10,000	8,452	2,170	4,750	5,403	3,863	80,256	1,132
10,000 UNDER 11,000	8,258	2,330	4,755	7,769	4,334	86,702	1,548
11,000 UNDER 12,000	7,978	2,491	4,449	7,685	4,435	91,708	1,798
12,000 UNDER 13,000	7,486	2,631	4,054	7,238	4,651	93,241	1,977
13,000 UNDER 14,000	7,001	2,790	3,718	6,827	4,683	94,504	2,147
14,000 UNDER 15,000	6,653	2,861	3,447	6,592	4,632	96,453	2,358
15,000 UNDER 16,000	6,491	3,316	3,172	6,389	5,119	103,784	2,580
16,000 UNDER 17,000	6,599	3,561	2,988	6,533	5,473	108,862	2,815
17,000 UNDER 18,000	6,498	3,743	2,701	6,449	5,911	113,711	3,065
18,000 UNDER 19,000	6,265	3,938	2,370	6,229	6,207	115,863	3,110
19,000 UNDER 20,000	6,272	4,245	2,138	6,234	6,258	122,913	3,355
20,000 UNDER 21,000	5,821	4,257	1,828	5,792	6,459	119,306	3,234
21,000 UNDER 22,000	5,849	4,354	1,966	5,816	6,433	121,431	3,365
22,000 UNDER 23,000	5,713	4,357	1,814	5,690	6,179	117,247	3,339
23,000 UNDER 24,000	5,620	4,198	1,740	5,600	6,087	117,979	3,352
24,000 UNDER 25,000	4,724	3,967	1,824	4,702	5,729	119,753	3,458
25,000 UNDER 30,000	18,914	16,833	3,148	18,857	23,467	517,199	16,368
30,000 UNDER 40,000	19,441	18,115	2,177	19,374	24,217	663,619	24,137
40,000 UNDER 50,000	6,531	6,054	453	6,500	8,133	288,795	14,441
50,000 UNDER 100,000	6,510	5,981	312	6,502	8,993	426,331	27,576
100,000 AND OVER	1,607	1,479	44	1,607	2,313	276,523	24,387
TOTALS	235,579	115,483	84,213	178,369	174,775	84,234,996	8154,232

SANTA BARBARA

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS: ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	886	386	314	29	917	-$6,176	$20
$1 UNDER $1,000	4,309	503	2,660	93	947	1,731	2
1,000 UNDER 2,000	5,153	453	2,299	145	749	7,768	1
2,000 UNDER 3,000	5,503	619	2,587	169	1,086	13,780	2
3,000 UNDER 4,000	5,578	832	2,793	577	1,537	19,453	3
4,000 UNDER 5,000	5,392	1,028	2,908	159	1,976	24,210	16
5,000 UNDER 6,000	5,325	1,230	3,021	3,435	2,442	29,271	174
6,000 UNDER 7,000	5,045	1,432	2,984	3,144	2,654	32,754	294
7,000 UNDER 8,000	4,905	1,642	2,999	2,924	2,824	36,748	424
8,000 UNDER 9,000	4,503	1,659	2,687	2,397	2,996	38,261	469
9,000 UNDER 10,000	4,080	1,708	2,377	1,991	2,987	38,751	603
10,000 UNDER 11,000	3,700	1,699	2,078	3,409	2,987	38,889	556
11,000 UNDER 12,000	3,448	1,767	1,829	3,314	2,881	39,830	627
12,000 UNDER 13,000	3,241	1,828	1,637	3,127	2,895	40,502	684
13,000 UNDER 14,000	2,986	1,849	1,459	2,906	2,823	40,285	760
14,000 UNDER 15,000	2,912	1,906	1,274	2,851	3,037	42,217	797
15,000 UNDER 16,000	2,805	1,823	1,191	2,771	2,967	43,462	909
16,000 UNDER 17,000	2,687	1,873	1,002	2,655	3,127	44,335	953
17,000 UNDER 18,000	2,675	1,982	918	2,645	3,134	46,792	1,025
18,000 UNDER 19,000	2,604	1,989	773	2,578	3,086	48,161	1,093
19,000 UNDER 20,000	2,424	1,922	693	2,403	3,031	47,249	1,120
20,000 UNDER 21,000	2,217	1,797	577	2,205	2,826	45,434	1,118
21,000 UNDER 22,000	2,051	1,748	458	2,036	2,655	44,071	1,069
22,000 UNDER 23,000	1,871	1,612	374	1,859	2,452	42,096	1,004
23,000 UNDER 24,000	1,772	1,571	314	1,756	2,396	41,612	1,006
24,000 UNDER 25,000	1,579	1,429	264	1,557	2,079	38,669	1,070
25,000 UNDER 30,000	5,984	5,375	775	5,935	8,121	183,389	5,136
30,000 UNDER 40,000	5,672	5,200	585	5,612	7,623	193,274	7,523
40,000 UNDER 50,000	1,930	1,748	124	1,906	2,633	85,208	4,217
50,000 UNDER 100,000	2,016	1,749	96	2,000	2,646	133,901	8,616
100,000 AND OVER	576	488	17	576	708	101,293	9,910
TOTALS	105,047	52,857	43,835	68,960	84,684	$1,563,230	$50,974

SANTA CLARA

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS: ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	2,480	1,232	744	59	1,882	-$18,290	$34
$1 UNDER $1,000	14,477	1,560	6,634	348	2,356	6,316	2
1,000 UNDER 2,000	19,024	1,475	9,314	618	3,357	28,771	4
2,000 UNDER 3,000	20,894	2,030	8,847	673	4,748	58,272	7
3,000 UNDER 4,000	21,394	2,499	8,367	2,998	5,854	74,665	19
4,000 UNDER 5,000	19,792	3,063	8,039	702	6,763	88,908	19
5,000 UNDER 6,000	18,667	3,674	9,108	12,680	8,180	102,199	641
6,000 UNDER 7,000	17,795	4,060	9,195	11,768	8,466	115,606	988
7,000 UNDER 8,000	17,540	4,430	9,691	11,134	9,289	131,907	1,336
8,000 UNDER 9,000	16,984	4,574	9,801	10,242	9,904	144,313	1,703
9,000 UNDER 10,000	16,799	4,916	9,999	9,857	10,043	159,562	2,094
10,000 UNDER 11,000	16,189	5,174	9,498	15,125	11,090	169,913	2,611
11,000 UNDER 12,000	15,367	5,506	8,904	14,992	11,525	178,926	3,206
12,000 UNDER 13,000	14,517	5,806	8,182	14,089	11,376	181,396	3,624
13,000 UNDER 14,000	13,810	6,060	7,171	13,513	11,553	186,397	3,958
14,000 UNDER 15,000	13,211	6,531	6,618	12,999	12,316	191,971	4,253
15,000 UNDER 16,000	13,668	7,126	6,100	12,885	12,712	202,991	4,669
16,000 UNDER 17,000	13,007	7,733	5,338	12,275	13,543	214,598	5,099
17,000 UNDER 18,000	12,894	8,235	5,020	12,795	14,196	225,634	5,506
18,000 UNDER 19,000	12,832	8,726	4,440	12,788	15,084	237,375	5,893
19,000 UNDER 20,000	12,521	9,019	3,865	12,484	15,369	244,213	6,166
20,000 UNDER 21,000	11,969	9,098	3,298	11,915	15,340	245,320	6,276
21,000 UNDER 22,000	11,368	8,937	2,852	11,319	15,126	244,368	6,448
22,000 UNDER 23,000	11,090	9,144	2,446	11,052	14,934	249,462	6,664
23,000 UNDER 24,000	10,510	8,762	2,060	10,258	14,436	242,221	6,648
24,000 UNDER 25,000	9,813	8,508	1,799	9,706	14,074	240,335	6,765
25,000 UNDER 30,000	39,585	35,870	5,440	39,418	58,479	1,082,296	33,270
30,000 UNDER 40,000	40,324	37,976	3,467	40,154	61,718	1,379,299	52,579
40,000 UNDER 50,000	12,699	11,987	644	12,671	19,759	559,635	27,332
50,000 UNDER 100,000	9,623	8,973	399	9,612	14,184	616,818	39,633
100,000 AND OVER	1,358	1,287	43	1,340	2,581	296,933	23,215
TOTALS	481,699	244,080	172,863	352,646	432,778	$8,833,198	$260,696

SANTA CRUZ

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS: ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	537	257	199	10	323	-$2,684	$1
$1 UNDER $1,000	3,544	406	2,576	54	426	1,270	1
1,000 UNDER 2,000	3,541	406	1,831	102	529	5,373	1
2,000 UNDER 3,000	3,917	482	2,138	100	865	9,802	1
3,000 UNDER 4,000	4,055	631	2,301	354	1,245	14,141	2
4,000 UNDER 5,000	3,834	748	2,105	80	1,637	18,355	4
5,000 UNDER 6,000	3,522	909	2,045	2,161	1,829	19,366	107
6,000 UNDER 7,000	3,448	1,052	2,021	2,020	2,075	22,514	169
7,000 UNDER 8,000	3,186	1,083	1,823	1,909	2,193	23,863	204
8,000 UNDER 9,000	2,812	1,097	1,613	1,605	2,056	23,904	231
9,000 UNDER 10,000	2,653	1,147	1,484	1,267	1,920	25,198	256
10,000 UNDER 11,000	2,372	1,202	1,262	2,192	1,987	24,843	339
11,000 UNDER 12,000	2,244	1,167	1,188	2,167	1,880	25,802	405
12,000 UNDER 13,000	2,114	1,216	1,056	2,053	1,926	26,405	445
13,000 UNDER 14,000	1,924	1,155	892	1,890	1,872	25,549	471
14,000 UNDER 15,000	1,810	1,178	777	1,777	1,806	26,248	502
15,000 UNDER 16,000	1,761	1,165	656	1,740	1,876	27,304	555
16,000 UNDER 17,000	1,648	1,174	607	1,660	1,819	27,726	598
17,000 UNDER 18,000	1,612	1,186	478	1,597	1,779	28,197	624
18,000 UNDER 19,000	1,565	1,208	479	1,571	1,793	29,303	674
19,000 UNDER 20,000	1,442	1,127	366	1,434	1,630	28,107	672
20,000 UNDER 21,000	1,371	1,126	285	1,367	1,683	28,088	685
21,000 UNDER 22,000	1,211	1,007	252	1,205	1,388	26,039	666
22,000 UNDER 23,000	1,142	975	228	1,136	1,488	25,684	677
23,000 UNDER 24,000	1,048	927	165	1,044	1,272	24,626	655
24,000 UNDER 25,000	960	899	170	957	1,269	23,982	651
25,000 UNDER 30,000	3,528	3,174	466	3,518	4,686	98,300	2,940
30,000 UNDER 40,000	3,102	2,867	272	3,084	3,952	105,580	4,097
40,000 UNDER 50,000	1,030	959	69	1,036	1,462	45,976	2,208
50,000 UNDER 100,000	1,090	991	54	1,088	1,427	72,078	4,033
100,000 AND OVER	204	193	4	204	264	30,716	2,701
TOTALS	68,133	52,936	29,826	41,988	52,206	$907,971	$29,344

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1977 Income Year

SHASTA

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS: ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	362	249	80	13	291	-$3,134	$13
$1 UNDER $1,000	1,370	292	758	27	278	515	*
1,000 UNDER 2,000	1,407	282	416	37	353	2,130	*
2,000 UNDER 3,000	1,715	372	564	31	509	4,297	*
3,000 UNDER 4,000	1,908	475	722	155	627	6,669	1
4,000 UNDER 5,000	1,787	577	730	43	781	8,005	1
5,000 UNDER 6,000	1,777	691	729	931	835	9,733	46
6,000 UNDER 7,000	1,666	769	736	785	905	10,816	64
7,000 UNDER 8,000	1,533	726	703	676	1,004	11,477	79
8,000 UNDER 9,000	1,452	791	631	529	1,132	12,340	85
9,000 UNDER 10,000	1,269	766	547	423	1,025	12,047	85
10,000 UNDER 11,000	1,307	814	511	1,214	1,144	13,722	165
11,000 UNDER 12,000	1,158	796	432	1,112	1,011	13,314	178
12,000 UNDER 13,000	1,145	840	422	1,113	1,124	14,329	222
13,000 UNDER 14,000	1,192	901	408	1,177	1,279	16,073	253
14,000 UNDER 15,000	1,172	929	394	1,162	1,275	16,988	290
15,000 UNDER 16,000	1,101	885	323	1,095	1,274	17,051	319
16,000 UNDER 17,000	1,149	941	326	1,142	1,362	18,949	376
17,000 UNDER 18,000	1,084	927	261	1,079	1,350	18,974	384
18,000 UNDER 19,000	1,056	941	236	1,050	1,421	19,520	417
19,000 UNDER 20,000	924	832	181	922	1,259	18,012	389
20,000 UNDER 21,000	852	773	153	849	1,221	17,462	411
21,000 UNDER 22,000	734	686	106	731	1,066	15,770	384
22,000 UNDER 23,000	669	621	100	669	937	15,054	393
23,000 UNDER 24,000	628	588	77	626	926	14,747	407
24,000 UNDER 25,000	524	487	55	522	767	12,830	374
25,000 UNDER 30,000	1,899	1,808	190	1,893	2,683	51,738	1,444
30,000 UNDER 40,000	1,343	1,293	83	1,338	1,956	45,583	1,824
40,000 UNDER 50,000	441	407	21	440	598	19,582	1,026
50,000 UNDER 100,000	465	440	25	464	699	30,200	2,027
100,000 AND OVER	83	78	3	83	129	13,810	1,307
TOTALS	39,172	21,978	10,923	22,331	31,005	$478,531	$13,205

SIERRA

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS: ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	12	6	3	—	6	-$48	*
$1 UNDER $1,000	34	7	15	*	5	14	*
1,000 UNDER 2,000	46	12	13	*	10	72	*
2,000 UNDER 3,000	37	11	9	—	18	93	*
3,000 UNDER 4,000	58	25	23	*	36	205	*
4,000 UNDER 5,000	60	23	29	*	25	271	*
5,000 UNDER 6,000	44	19	20	24	20	254	$ 1
6,000 UNDER 7,000	50	27	15	22	15	320	2
7,000 UNDER 8,000	42	18	17	22	20	314	3
8,000 UNDER 9,000	39	24	13	14	25	329	2
9,000 UNDER 10,000	48	24	18	20	30	456	4
10,000 UNDER 11,000	31	24	11	29	24	325	3
11,000 UNDER 12,000	31	14	11	30	17	355	6
12,000 UNDER 13,000	34	29	12	34	40	425	6
13,000 UNDER 14,000	34	26	15	38	28	502	11
14,000 UNDER 15,000	34	28	13	34	27	494	11
15,000 UNDER 16,000	38	27	15	38	39	590	13
16,000 UNDER 17,000	30	22	13	30	34	497	12
17,000 UNDER 18,000	36	31	13	36	55	628	14
18,000 UNDER 19,000	31	28	8	30	39	573	13
19,000 UNDER 20,000	23	20	7	23	27	449	11
20,000 UNDER 21,000	12	12	*	12	11	245	6
21,000 UNDER 22,000	18	17	*	18	32	387	11
22,000 UNDER 23,000	17	17	6	17	23	384	10
23,000 UNDER 24,000	13	12	4	13	18	306	9
24,000 UNDER 25,000	17	16	3	17	27	417	13
25,000 UNDER 30,000	37	35	0	37	55	1,005	36
30,000 UNDER 40,000	22	22	*	22	24	735	32
40,000 UNDER 50,000	6	6	—	6	13	268	12
50,000 UNDER 100,000	*	*	—	*	8	214	15
100,000 AND OVER	*	*	—	*	—	132	7
TOTALS	945	574	318	576	751	$11,221	$292

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ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS: ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	241	163	23	9	163	-$3,102	$6
$1 UNDER $1,000	436	79	188	9	84	185	*
1,000 UNDER 2,000	503	97	153	16	143	757	*
2,000 UNDER 3,000	617	156	184	19	226	1,364	*
3,000 UNDER 4,000	661	170	238	66	216	2,298	*
4,000 UNDER 5,000	657	240	226	19	323	2,959	*
5,000 UNDER 6,000	606	222	225	360	266	3,334	17
6,000 UNDER 7,000	570	250	216	281	342	3,690	23
7,000 UNDER 8,000	549	299	201	228	376	4,111	27
8,000 UNDER 9,000	511	265	188	222	384	4,344	37
9,000 UNDER 10,000	507	312	185	168	411	4,819	41
10,000 UNDER 11,000	506	332	173	485	370	5,308	66
11,000 UNDER 12,000	470	332	197	457	421	5,399	74
12,000 UNDER 13,000	517	363	178	510	463	6,460	103
13,000 UNDER 14,000	499	379	162	496	550	6,746	114
14,000 UNDER 15,000	485	373	173	479	541	7,025	129
15,000 UNDER 16,000	491	383	147	490	523	7,601	154
16,000 UNDER 17,000	466	362	125	462	564	7,358	155
17,000 UNDER 18,000	411	368	116	417	560	7,366	166
18,000 UNDER 19,000	388	344	97	387	505	7,180	165
19,000 UNDER 20,000	375	336	81	374	489	7,387	177
20,000 UNDER 21,000	294	284	91	294	444	6,022	151
21,000 UNDER 22,000	293	249	97	292	380	6,291	162
22,000 UNDER 23,000	270	256	44	268	342	6,071	167
23,000 UNDER 24,000	229	215	42	229	280	5,379	148
24,000 UNDER 25,000	184	172	24	185	250	4,542	142
25,000 UNDER 30,000	443	423	75	441	810	12,391	392
30,000 UNDER 40,000	420	400	38	423	549	14,515	634
40,000 UNDER 50,000	103	97	4	102	114	4,996	254
50,000 UNDER 100,000	117	110	3	117	124	7,617	349
100,000 AND OVER	22	21	—	22	28	3,469	217
TOTALS	13,019	8,252	3,758	8,483	11,149	$240,614	$4,579

SOLANO

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS: ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	443	249	155	3	299	-$2,496	$6
$1 UNDER $1,000	2,313	483	1,119	38	508	952	*
1,000 UNDER 2,000	2,559	449	784	78	782	3,868	*
2,000 UNDER 3,000	2,788	536	931	83	990	6,996	1
3,000 UNDER 4,000	2,897	636	1,103	225	1,138	10,144	1
4,000 UNDER 5,000	3,019	750	1,204	60	1,426	13,545	*
5,000 UNDER 6,000	2,959	993	1,320	1,648	1,643	16,291	83
6,000 UNDER 7,000	2,841	1,077	1,306	1,484	1,770	18,458	122
7,000 UNDER 8,000	2,726	1,170	1,261	1,283	1,966	20,416	169
8,000 UNDER 9,000	2,661	1,244	1,287	1,168	2,069	22,709	191
9,000 UNDER 10,000	2,458	1,179	1,184	1,069	1,981	23,218	219
10,000 UNDER 11,000	2,285	1,204	994	2,127	2,095	24,001	283
11,000 UNDER 12,000	2,183	1,187	904	2,118	2,076	25,099	371
12,000 UNDER 13,000	2,154	1,249	883	2,104	2,160	26,899	430
13,000 UNDER 14,000	2,095	1,289	825	2,065	2,057	28,294	565
14,000 UNDER 15,000	1,990	1,316	798	1,975	2,263	28,859	605
15,000 UNDER 16,000	2,024	1,389	778	2,014	2,338	31,374	639
16,000 UNDER 17,000	2,031	1,419	781	2,021	2,531	33,529	730
17,000 UNDER 18,000	2,087	1,578	802	2,081	2,615	36,521	811
18,000 UNDER 19,000	2,126	1,668	862	2,117	2,775	39,343	899
19,000 UNDER 20,000	2,104	1,720	910	2,096	2,817	41,032	957
20,000 UNDER 21,000	2,099	1,746	893	2,091	2,982	43,024	1,049
21,000 UNDER 22,000	1,926	1,655	804	1,922	2,699	41,380	1,049
22,000 UNDER 23,000	1,788	1,586	808	1,785	2,584	40,207	1,031
23,000 UNDER 24,000	1,586	1,436	678	1,583	2,301	37,469	1,031
24,000 UNDER 25,000	1,507	1,383	630	1,501	2,190	36,918	1,044
25,000 UNDER 30,000	5,328	5,023	669	5,321	7,932	145,324	4,554
30,000 UNDER 40,000	4,144	3,983	325	4,127	6,216	140,147	5,045
40,000 UNDER 50,000	831	787	34	831	1,178	36,530	1,870
50,000 UNDER 100,000	610	555	21	610	825	39,931	2,774
100,000 AND OVER	162	96	3	102	137	18,848	1,427
TOTALS	48,680	40,997	21,977	47,758	67,259	$1,028,783	$26,398

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1977 Income Year

ADJUSTED GROSS INCOME CLASS	SONOMA							STANISLAUS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	789	421	248	19	510	-$5,880	$4	808	321	396	27	719	-$9,117	$47
$1 UNDER $1,000	4,219	674	2,654	82	571	1,595	6	2,969	484	1,375	55	533	1,276	*
1,000 UNDER 2,000	4,110	588	1,750	97	688	6,181	3	4,277	614	1,188	88	1,443	6,536	3
2,000 UNDER 3,000	4,644	667	2,048	107	981	11,651	1	5,080	924	1,651	88	2,118	12,726	1
3,000 UNDER 4,000	5,089	951	2,493	409	1,297	17,809	3	4,901	1,122	1,788	413	2,314	17,098	3
4,000 UNDER 5,000	4,698	1,062	2,222	187	1,483	21,137	2	4,571	1,360	1,791	66	2,791	20,321	1
5,000 UNDER 6,000	4,600	1,303	2,255	2,797	1,782	25,279	138	4,290	1,538	1,806	2,308	2,938	23,570	115
6,000 UNDER 7,000	4,526	1,443	2,318	2,692	1,920	29,387	220	4,145	1,688	1,844	2,077	3,219	26,962	173
7,000 UNDER 8,000	4,489	1,629	2,322	2,378	2,322	33,696	283	3,842	1,674	1,807	1,762	3,155	29,043	212
8,000 UNDER 9,000	4,072	1,671	2,022	1,962	2,389	34,634	320	3,696	1,768	1,737	1,563	3,294	31,411	248
9,000 UNDER 10,000	3,844	1,677	1,905	1,819	2,347	36,522	369	3,386	1,832	1,583	1,265	3,338	32,165	284
10,000 UNDER 11,000	3,646	1,819	1,721	3,398	2,318	38,286	524	3,176	1,835	1,414	2,973	3,230	33,313	423
11,000 UNDER 12,000	3,361	1,823	1,540	3,221	2,433	38,636	591	3,049	1,929	1,302	2,986	3,345	35,038	506
12,000 UNDER 13,000	3,195	1,808	1,336	3,100	2,408	39,962	681	2,984	2,008	1,093	2,917	3,418	37,791	575
13,000 UNDER 14,000	3,117	1,847	1,296	3,063	2,639	42,057	769	2,762	1,950	1,019	2,720	3,278	37,472	623
14,000 UNDER 15,000	2,984	1,947	1,184	2,949	2,886	43,298	839	2,736	2,053	923	2,717	3,267	39,671	706
15,000 UNDER 16,000	2,953	2,071	1,016	2,925	2,908	45,785	894	2,641	2,125	755	2,627	3,357	40,926	796
16,000 UNDER 17,000	2,930	2,184	905	2,910	3,275	48,344	969	2,506	2,011	663	2,493	3,079	41,329	850
17,000 UNDER 18,000	2,820	2,190	788	2,804	3,268	49,317	1,048	2,372	2,008	571	2,365	3,134	43,491	970
18,000 UNDER 19,000	2,757	2,200	677	2,744	3,271	51,006	1,121	2,255	1,934	471	2,245	3,137	43,691	1,049
19,000 UNDER 20,000	2,529	2,101	590	2,520	3,192	49,305	1,124	2,044	1,796	389	2,036	2,927	39,828	904
20,000 UNDER 21,000	2,470	2,125	496	2,458	3,219	50,448	1,184	1,827	1,643	291	1,824	2,601	37,435	865
21,000 UNDER 22,000	2,277	2,004	395	2,269	3,118	48,955	1,183	1,684	1,544	254	1,678	2,416	36,179	842
22,000 UNDER 23,000	2,072	1,851	360	2,063	2,866	48,593	1,186	1,587	1,394	206	1,567	2,894	33,905	876
23,000 UNDER 24,000	1,893	1,725	263	1,886	2,651	46,449	1,176	1,336	1,235	150	1,334	1,793	31,381	806
24,000 UNDER 25,000	1,771	1,584	240	1,718	2,291	42,144	1,157	1,223	1,137	144	1,220	1,662	29,955	811
25,000 UNDER 30,000	6,258	5,811	686	6,140	8,628	170,489	5,281	4,128	3,923	340	4,107	5,716	112,198	3,584
30,000 UNDER 40,000	4,891	4,619	336	4,876	6,510	166,390	6,530	3,127	2,975	198	3,119	4,265	106,851	4,258
40,000 UNDER 50,000	1,490	1,398	73	1,488	1,979	65,807	3,368	1,053	986	29	1,052	1,379	46,613	2,501
50,000 UNDER 100,000	1,489	1,373	44	1,488	2,197	98,484	6,558	1,100	1,104	45	1,100	1,443	78,134	5,906
100,000 AND OVER	251	222	6	251	382	45,699	4,376	281	265	5	281	409	90,917	9,175
TOTALS	100,184	54,712	36,183	66,832	78,283	$1,435,109	$41,892	85,788	49,367	28,991	53,116	82,042	$1,147,990	$33,576

ADJUSTED GROSS INCOME CLASS	SUTTER							TEHAMA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	210	136	48	13	232	-$1,892	$32	155	104	27	6	119	-$2,654	$9
$1 UNDER $1,000	526	102	273	12	111	197	*	446	110	248	9	157	153	*
1,000 UNDER 2,000	703	114	334	26	186	1,064	3	490	114	331	14	197	763	*
2,000 UNDER 3,000	874	149	321	22	280	2,175	*	542	150	357	9	153	1,355	*
3,000 UNDER 4,000	912	210	304	79	435	3,185	*	618	179	284	50	227	2,167	*
4,000 UNDER 5,000	850	298	360	19	493	3,832	*	586	206	197	12	282	2,630	*
5,000 UNDER 6,000	840	343	362	419	569	4,626	21	524	220	183	258	287	2,867	13
6,000 UNDER 7,000	796	343	373	384	644	5,155	31	480	240	192	215	305	3,116	16
7,000 UNDER 8,000	795	438	378	388	795	5,967	35	482	236	197	179	338	3,609	21
8,000 UNDER 9,000	744	411	369	370	727	6,334	44	467	278	182	164	345	3,966	27
9,000 UNDER 10,000	705	406	348	357	806	6,699	53	435	265	163	131	347	3,965	26
10,000 UNDER 11,000	665	412	303	641	771	7,193	89	407	295	139	386	428	4,266	44
11,000 UNDER 12,000	569	379	251	554	671	6,940	89	359	253	131	350	329	4,128	58
12,000 UNDER 13,000	517	378	203	505	635	6,458	89	399	304	133	393	411	4,979	74
13,000 UNDER 14,000	452	322	178	449	592	6,106	97	438	326	153	433	513	5,902	98
14,000 UNDER 15,000	485	367	163	482	612	7,037	121	454	336	151	453	482	6,366	149
15,000 UNDER 16,000	461	351	146	459	548	7,138	135	349	291	110	346	482	5,717	109
16,000 UNDER 17,000	480	387	143	477	597	7,913	159	332	288	86	330	480	5,487	107
17,000 UNDER 18,000	459	348	95	457	536	7,338	153	349	311	81	348	436	6,105	147
18,000 UNDER 19,000	354	301	73	352	513	6,550	142	309	279	79	309	443	5,707	125
19,000 UNDER 20,000	365	308	54	363	514	7,119	165	266	245	57	266	367	5,187	121
20,000 UNDER 21,000	362	330	50	361	493	7,408	172	230	210	35	229	375	6,712	168
21,000 UNDER 22,000	307	274	46	307	435	6,600	166	231	208	32	229	293	6,972	185
22,000 UNDER 23,000	269	240	35	266	491	6,055	162	192	175	26	192	275	6,334	170
23,000 UNDER 24,000	278	256	35	278	413	6,530	176	150	140	24	150	222	5,525	163
24,000 UNDER 25,000	236	226	26	236	310	5,827	165	128	121	16	127	170	5,136	91
25,000 UNDER 30,000	887	836	82	884	1,288	24,174	776	460	441	51	460	578	12,919	429
30,000 UNDER 40,000	746	708	53	743	1,048	25,263	1,060	366	352	22	366	467	12,334	547
40,000 UNDER 50,000	255	236	12	254	352	11,258	609	88	82	7	87	98	3,867	205
50,000 UNDER 100,000	314	295	5	314	470	21,040	1,917	94	86	*	94	123	6,250	614
100,000 AND OVER	58	56	—	57	87	9,713	935	13	11	*	13	20	1,694	198
TOTALS	16,444	9,974	5,427	10,299	16,452	$230,600	$7,176	10,841	6,888	3,283	6,631	9,639	$133,112	$3,631

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1977 Income Year

ADJUSTED GROSS INCOME CLASS	TRINITY							TRINITY						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX LIABILITY (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX LIABILITY (THOUSANDS)
	ALL	JOINT	EARNED INCOME CREDIT	TAXABLE				ALL	JOINT	EARNED INCOME CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	30	21	10	—	30	-$161	*	947	339	294	32	766	-$3,435	$29
$1 UNDER $1,000	132	28	50	*	32	$9	*	1,866	380	844	41	620	$33	*
1,000 UNDER 2,000	146	33	62	6	30	$19	*	2,648	494	710	94	881	$4,032	$
2,000 UNDER 3,000	151	47	38	3	39	$80	*	3,262	736	1,149	93	1,975	$8,179	$
3,000 UNDER 4,000	156	62	34	12	92	$68	*	3,998	1,041	1,910	249	2,145	$13,669	$
4,000 UNDER 5,000	180	81	87	*	116	$87	*	3,805	1,312	1,589	62	2,777	$17,060	$
5,000 UNDER 6,000	169	77	73	72	98	$84	$ 4	3,700	1,587	1,484	1,789	3,168	$20,330	$1
6,000 UNDER 7,000	169	90	36	69	110	$1,107	$	3,384	1,698	1,637	1,538	3,392	$23,298	$27
7,000 UNDER 8,000	145	79	67	93	91	$1,083	$	3,442	1,888	1,993	1,332	3,478	$25,772	$81
8,000 UNDER 9,000	144	92	49	43	111	$1,220	$	3,179	1,910	1,661	1,064	3,414	$29,787	$70
9,000 UNDER 10,000	178	93	38	39	95	$1,219	$	3,089	1,991	1,331	911	3,073	$29,321	$67
10,000 UNDER 11,000	113	84	43	103	95	$1,162	$2	2,660	1,858	1,058	2,481	3,382	$27,894	$98
11,000 UNDER 12,000	138	96	46	126	103	$1,504	$2	2,449	1,886	962	2,374	3,093	$28,007	$91
12,000 UNDER 13,000	122	99	39	121	126	$1,522	$2	2,461	1,832	905	2,417	3,281	$30,732	$20
13,000 UNDER 14,000	130	98	45	109	110	$1,508	$3	2,283	1,781	729	2,174	2,964	$29,729	$63
14,000 UNDER 15,000	119	101	38	117	145	$1,722	$8	2,117	1,704	689	2,180	2,839	$30,687	$85
15,000 UNDER 16,000	116	97	43	116	119	$1,734	$3	1,847	1,539	518	1,839	2,442	$28,641	$80
16,000 UNDER 17,000	96	81	28	96	119	$1,585	$3	1,815	1,567	464	1,803	2,458	$29,944	$87
17,000 UNDER 18,000	112	106	33	111	140	$1,963	$6	1,705	1,582	382	1,702	2,354	$29,815	$68
18,000 UNDER 19,000	93	84	33	93	130	$1,722	$7	1,559	1,488	338	1,554	2,075	$28,857	$84
19,000 UNDER 20,000	75	64	23	75	142	$1,483	$6	1,434	1,380	250	1,407	1,960	$27,544	$6
20,000 UNDER 21,000	63	56	20	61	68	$1,299	$3	1,209	1,185	173	1,204	1,655	$24,358	$76
21,000 UNDER 22,000	53	47	14	53	60	$1,139	$6	1,110	1,027	165	1,108	1,560	$23,839	$81
22,000 UNDER 23,000	50	44	8	50	69	$1,124	$6	1,009	946	139	1,009	1,399	$22,478	$64
23,000 UNDER 24,000	37	36	9	37	96	$1,337	$5	872	817	83	869	1,189	$20,493	$69
24,000 UNDER 25,000	43	42	11	42	91	$1,051	$8	744	705	80	740	977	$18,234	$61
25,000 UNDER 30,000	126	124	27	125	209	$3,413	$11	2,635	2,512	251	2,628	3,609	$1,767	$2,275
30,000 UNDER 40,000	79	76	6	79	183	$2,669	$14	2,251	2,116	104	2,229	2,963	$75,928	$3,112
40,000 UNDER 50,000	30	28	*	30	63	$1,332	$6	829	769	30	823	1,111	$36,761	$2,083
50,000 UNDER 100,000	28	19	—	28	37	$1,772	$19	868	838	44	864	1,210	$57,678	$4,057
100,000 AND OVER	4	4	*	4	8	$67	$9	183	175	6	183	229	$7,888	$4,853
TOTALS	3,197	2,096	1,032	1,902	2,877	$39,242	$978	65,327	48,239	21,061	58,604	[illegible]	$832,976	$22,604

ADJUSTED GROSS INCOME CLASS	TUSCARAWAS							VENTURA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX LIABILITY (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX LIABILITY (THOUSANDS)
	ALL	JOINT	EARNED INCOME CREDIT	TAXABLE				ALL	JOINT	EARNED INCOME CREDIT	TAXABLE			
ADJUSTED GROSS DEFICIT	125	75	32	3	87	-$838	$1	986	523	393	39	877	-$3,439	$19
$1 UNDER $1,000	408	68	196	6	74	$82	*	3,367	1,017	2,186	114	1,467	$198	*
1,000 UNDER 2,000	516	82	276	13	100	$67	*	4,710	795	3,007	209	1,702	$8,167	$
2,000 UNDER 3,000	576	113	229	9	106	$1,447	*	7,587	1,189	2,963	212	2,534	$19,977	$
3,000 UNDER 4,000	620	155	276	42	182	$2,182	$	9,150	1,635	3,449	793	4,106	$29,932	$
4,000 UNDER 5,000	620	199	287	14	263	$2,797	$6	7,770	1,934	3,475	217	5,036	$34,912	$
5,000 UNDER 6,000	548	225	227	289	212	$3,058	$6	7,307	2,275	3,753	4,352	5,727	$40,148	$83
6,000 UNDER 7,000	545	221	241	310	219	$3,669	$5	6,983	2,497	3,636	5,071	5,735	$45,359	$99
7,000 UNDER 8,000	465	243	185	299	274	$3,697	$5	6,679	2,628	3,053	5,298	5,730	$50,034	$84
8,000 UNDER 9,000	458	248	204	283	263	$3,894	$9	6,160	2,724	3,069	5,744	6,119	$52,301	$34
9,000 UNDER 10,000	478	267	198	287	295	$4,334	$9	6,060	2,894	3,281	5,988	6,991	$57,648	$92
10,000 UNDER 11,000	489	261	192	374	312	$4,291	$2	5,623	2,988	2,864	6,979	6,590	$59,981	$88
11,000 UNDER 12,000	394	271	143	385	309	$4,329	$9	5,043	2,878	2,458	6,724	6,138	$57,997	$60
12,000 UNDER 13,000	382	277	146	375	279	$4,394	$9	4,871	2,929	2,218	6,634	5,921	$60,942	$68
13,000 UNDER 14,000	386	279	125	381	396	$5,212	$6	4,809	2,956	2,033	6,623	5,996	$64,997	$1,032
14,000 UNDER 15,000	326	256	102	323	303	$4,324	$1	4,450	2,867	1,756	6,333	5,893	$64,516	$1,075
15,000 UNDER 16,000	337	282	134	352	359	$5,329	$7	4,096	2,908	1,650	6,214	6,121	$71,239	$1,263
16,000 UNDER 17,000	313	280	101	311	356	$5,178	$7	4,018	3,171	1,532	6,456	6,122	$74,695	$1,404
17,000 UNDER 18,000	322	278	79	320	367	$5,439	$14	3,884	3,148	1,256	6,463	6,387	$78,806	$1,867
18,000 UNDER 19,000	327	274	83	326	378	$5,667	$24	3,722	3,068	1,178	6,479	7,013	$87,252	$2,752
19,000 UNDER 20,000	278	238	66	277	339	$5,438	$30	3,640	3,175	948	6,417	6,693	$86,366	$2,952
20,000 UNDER 21,000	295	257	66	285	342	$5,843	$37	3,358	3,184	796	6,331	6,391	$89,339	$3,093
21,000 UNDER 22,000	229	204	51	229	283	$4,921	$30	3,184	3,049	729	6,165	6,584	$93,918	$3,015
22,000 UNDER 23,000	176	148	33	176	232	$3,963	$25	3,068	3,046	596	6,042	6,029	$88,841	$2,662
23,000 UNDER 24,000	169	156	37	169	204	$3,958	$32	3,079	3,046	484	5,976	5,938	$94,101	$3,042
24,000 UNDER 25,000	167	158	29	167	224	$4,004	$20	3,006	3,029	438	5,978	5,999	$82,964	$3,087
25,000 UNDER 30,000	385	334	85	365	698	$5,916	$14	12,674	11,913	1,388	17,643	20,931	$63,997	$9,852
30,000 UNDER 40,000	413	392	36	413	484	$14,882	$78	11,437	10,980	882	11,399	18,893	$98,938	$14,167
40,000 UNDER 50,000	144	135	9	143	175	$6,276	$17	3,607	3,237	189	3,394	5,524	$30,332	$7,024
50,000 UNDER 100,000	121	114	8	120	168	$7,722	$28	2,025	2,444	109	2,629	4,174	$69,941	$10,787
100,000 AND OVER	14	12	—	14	28	$1,723	$10	458	417	19	488	733	$6,104	$1,973
TOTALS	11,179	6,488	3,927	6,973	8,360	$145,139	$3,784	167,333	98,923	94,839	113,963	187,911	$3,616,826	$73,859

Table 7 (continued) †

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1977 Income Year

ADJUSTED GROSS INCOME CLASS	STATE RETURNS: NUMBER OF RETURNS: ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	RESIDENT RETURNS: NUMBER OF RETURNS: ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	332	185	126	0	261	-$3,069	$0	168	132	34	5	145	-$1,443	$1
$1 UNDER $1,000	2,164	230	1,496	37	179	767	1	169	117	248	4	161	237	*
1,000 UNDER 2,000	2,324	212	1,126	36	313	3,332	1	134	102	219	27	298	1,827	*
2,000 UNDER 3,000	2,484	301	1,299	49	346	6,234	3	799	218	359	14	489	1,977	*
3,000 UNDER 4,000	2,352	379	1,224	104	736	8,221	5	881	275	324	57	605	2,603	*
4,000 UNDER 5,000	2,051	467	1,074	53	586	9,006	5	930	330	344	10	581	3,960	*
5,000 UNDER 6,000	1,848	521	1,028	1,163	982	10,193	59	775	376	314	339	988	4,269	22
6,000 UNDER 7,000	1,683	598	917	968	1,066	10,918	80	717	397	284	271	832	4,636	23
7,000 UNDER 8,000	1,496	627	893	778	1,103	11,234	98	708	464	284	248	877	5,155	28
8,000 UNDER 9,000	1,451	638	843	785	1,144	12,326	118	680	434	283	190	906	5,595	32
9,000 UNDER 10,000	1,304	664	861	687	1,393	14,177	141	631	423	278	169	864	6,084	39
10,000 UNDER 11,000	1,370	675	771	1,380	1,383	14,377	380	588	375	231	522	604	5,853	66
11,000 UNDER 12,000	1,206	666	669	1,170	1,280	13,844	213	483	399	182	473	638	5,561	63
12,000 UNDER 13,000	1,148	671	648	1,123	1,138	14,240	247	464	363	169	455	693	5,880	83
13,000 UNDER 14,000	1,069	653	604	1,089	1,133	14,427	275	430	338	162	435	932	6,470	85
14,000 UNDER 15,000	962	636	599	932	984	13,634	279	405	324	158	401	682	6,454	97
15,000 UNDER 16,000	1,034	698	601	1,000	1,115	16,034	339	357	285	150	354	522	5,585	99
16,000 UNDER 17,000	1,001	711	551	994	1,128	16,510	371	346	292	98	343	675	5,712	110
17,000 UNDER 18,000	986	725	591	981	1,133	17,263	399	306	246	75	305	623	5,306	110
18,000 UNDER 19,000	935	723	542	932	1,136	17,289	411	297	246	86	286	598	5,386	120
19,000 UNDER 20,000	849	700	486	845	1,151	16,947	392	251	227	61	248	572	4,897	109
20,000 UNDER 21,000	772	658	364	772	1,034	15,848	391	246	217	41	243	570	5,040	124
21,000 UNDER 22,000	738	634	331	735	985	15,873	414	227	206	37	225	562	4,988	124
22,000 UNDER 23,000	622	529	311	619	860	13,987	382	176	160	24	175	373	3,915	104
23,000 UNDER 24,000	647	608	284	645	869	14,152	426	175	161	15	175	238	4,117	129
24,000 UNDER 25,000	545	526	88	542	809	12,530	421	134	130	9	133	192	3,790	94
25,000 UNDER 30,000	2,132	2,090	217	2,145	2,996	58,760	1,095	471	449	35	470	672	12,484	484
30,000 UNDER 40,000	2,067	1,944	112	2,063	2,933	70,463	2,068	322	308	20	323	388	10,996	456
40,000 UNDER 50,000	661	636	26	679	925	30,251	1,414	103	95	8	103	123	4,560	294
50,000 UNDER 100,000	687	633	16	686	1,043	44,630	3,119	98	94	4	98	123	6,960	646
100,000 AND OVER	155	142	7	155	190	27,630	2,639	15	14	—	15	17	2,970	294
TOTALS	39,341	19,933	10,117	29,196	32,634	$845,697	$17,825	13,180	8,102	4,393	7,102	12,956	$148,894	$3,514

ADJUSTED GROSS INCOME CLASS	UNALLOCATED: NUMBER OF RETURNS: ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	ADDITIONAL-OUT-OF-STATE-SOURCES: NUMBER OF RETURNS: ALL	JOINT	RENTERS CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	1,051	396	179	0	478	-$1,309	$1	884	667	189	11	692	-$5,992	$12
$1 UNDER $1,000	1,763	268	963	15	340	763	0	2,772	598	993	88	917	1,414	1
1,000 UNDER 2,000	1,895	278	799	148	763	2,053	1	4,125	569	1,111	73	993	8,268	*
2,000 UNDER 3,000	1,966	332	984	127	1,001	4,871	4	4,788	830	1,580	95	1,434	11,993	*
3,000 UNDER 4,000	1,989	396	1,966	219	1,139	6,690	6	4,676	936	1,864	489	1,913	16,525	8
4,000 UNDER 5,000	1,996	434	1,074	128	1,174	8,956	6	4,917	1,146	1,989	180	2,007	20,792	6
5,000 UNDER 6,000	1,648	455	1,050	959	1,749	9,036	47	4,166	1,332	2,007	2,044	2,149	22,824	124
6,000 UNDER 7,000	1,331	458	892	781	1,618	8,928	57	3,649	1,350	1,890	2,080	2,084	23,006	170
7,000 UNDER 8,000	1,151	453	794	667	1,469	8,675	64	3,061	1,336	1,694	1,898	2,151	24,434	198
8,000 UNDER 9,000	950	416	657	429	1,198	8,060	67	2,961	1,343	1,571	1,398	2,239	25,123	245
9,000 UNDER 10,000	804	369	582	360	1,085	7,638	67	2,810	1,276	1,369	1,103	2,178	26,055	239
10,000 UNDER 11,000	617	259	418	584	747	6,460	99	2,352	1,262	1,272	2,170	1,881	24,677	365
11,000 UNDER 12,000	568	222	389	479	680	6,762	98	2,117	1,128	1,086	2,007	1,861	25,332	386
12,000 UNDER 13,000	434	195	283	418	518	6,004	108	1,953	1,067	953	1,917	1,637	23,888	418
13,000 UNDER 14,000	401	224	242	393	479	6,487	107	1,867	1,088	884	1,861	1,601	25,179	448
14,000 UNDER 15,000	358	197	198	347	402	5,592	115	1,683	1,031	798	1,664	1,580	25,446	492
15,000 UNDER 16,000	293	157	147	291	393	4,951	108	1,672	981	691	1,461	1,384	22,882	494
16,000 UNDER 17,000	233	147	111	227	283	3,839	84	1,334	892	680	1,321	1,272	22,001	490
17,000 UNDER 18,000	226	150	97	223	332	3,986	92	1,248	882	586	1,257	1,274	21,822	512
18,000 UNDER 19,000	183	133	77	178	289	3,388	88	1,114	888	635	1,096	1,222	20,149	494
19,000 UNDER 20,000	170	120	84	164	242	3,215	84	1,123	874	684	1,106	1,219	21,987	547
20,000 UNDER 21,000	154	129	97	134	234	3,150	91	1,041	798	368	1,029	1,186	21,329	550
21,000 UNDER 22,000	136	122	67	136	239	3,347	84	879	684	285	873	1,033	18,990	537
22,000 UNDER 23,000	115	96	37	114	198	2,887	74	853	685	263	847	986	19,167	547
23,000 UNDER 24,000	122	106	34	122	189	2,865	79	768	579	225	741	792	17,584	548
24,000 UNDER 25,000	110	98	23	106	168	2,693	72	653	543	185	648	761	17,982	592
25,000 UNDER 30,000	485	461	84	485	552	13,094	358	2,461	2,268	538	2,433	2,934	67,362	2,134
30,000 UNDER 40,000	327	275	41	322	465	10,988	433	2,329	1,988	468	2,315	2,797	79,335	3,184
40,000 UNDER 50,000	135	129	14	134	198	5,998	280	837	715	175	836	1,040	36,952	1,627
50,000 UNDER 100,000	132	128	0	133	203	8,797	539	985	784	180	980	1,093	68,762	3,954
100,000 AND OVER	28	25	0	0	51	4,376	357	357	257	34	347	367	184,969	9,638
TOTALS	21,363	7,446	11,234	8,673	19,368	$267,877	$3,893	63,493	29,991	25,980	36,077	45,903	$840,909	$28,933

Table 7 (continued) ?

Personal Income Tax Statistics

COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1977 Income Year

NONRESIDENT

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS: ALL	JOINT	EARNED INCOME CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	7,970	3,439	313	80	7,972	-$34,349	$38
$1,000 UNDER $1,000	10,617	4,481	919	4,471	3,983	3,960	14
2,000 UNDER 3,000	14,234	5,479	1,984	6,995	7,343	21,300	90
3,000 UNDER 4,000	13,309	5,528	2,783	7,360	8,057	33,504	93
4,000 UNDER 5,000	11,792	5,439	3,095	8,076	7,829	41,079	157
5,000 UNDER 6,000	10,091	5,193	3,012	7,328	7,279	45,291	238
6,000 UNDER 7,000	8,487	4,809	2,843	6,414	6,842	46,560	347
7,000 UNDER 8,000	7,483	4,685	2,819	6,072	6,672	48,405	390
8,000 UNDER 9,000	6,596	4,276	2,269	5,250	6,196	49,461	460
9,000 UNDER 10,000	5,569	3,729	1,908	5,186	5,463	47,279	519
10,000 UNDER 11,000	4,933	3,467	1,683	4,619	4,912	46,793	579
11,000 UNDER 12,000	4,369	3,180	1,480	4,160	4,628	49,789	625
12,000 UNDER 13,000	3,922	2,993	1,210	4,799	4,415	49,873	673
13,000 UNDER 14,000	3,373	2,630	1,002	3,283	3,737	42,116	679
14,000 UNDER 15,000	3,033	2,482	872	2,974	3,493	40,920	711
15,000 UNDER 16,000	2,732	2,226	721	2,672	3,302	39,603	739
16,000 UNDER 17,000	2,312	1,872	534	2,264	2,927	35,776	719
17,000 UNDER 18,000	2,087	1,744	433	2,051	2,782	36,410	708
18,000 UNDER 19,000	1,817	1,534	366	1,793	2,429	31,790	697
19,000 UNDER 20,000	1,612	1,384	320	1,583	2,144	29,776	669
20,000 UNDER 21,000	1,381	1,192	243	1,366	1,748	26,899	660
21,000 UNDER 22,000	1,286	1,132	218	1,271	1,682	26,291	677
22,000 UNDER 23,000	1,087	930	193	1,071	1,442	23,345	633
23,000 UNDER 24,000	1,017	898	154	1,013	1,396	22,871	650
24,000 UNDER 25,000	926	796	134	916	1,192	19,299	588
25,000 UNDER 30,000	794	664	97	794	1,091	18,460	594
30,000 UNDER 40,000	2,478	2,437	317	2,693	3,733	72,860	2,474
40,000 UNDER 50,000	2,205	1,979	182	2,196	2,927	75,141	3,378
50,000 UNDER 100,000	837	715	42	832	1,254	37,132	2,134
100,000 AND OVER	934	795	42	930	1,236	61,761	4,660
	291	198	9	291	292	54,497	4,524
TOTALS	139,798	84,013	31,457	108,368	122,929	$1,137,337	$41,819

STATE TOTALS

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS: ALL	JOINT	EARNED INCOME CREDIT	TAXABLE	NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
ADJUSTED GROSS DEFICIT	73,130	34,661	23,999	1,225	51,674	-$485,462	$1,347
$1,000 UNDER $1,000	343,798	48,689	193,991	10,935	61,533	130,862	103
2,000 UNDER 3,000	367,485	64,869	131,688	16,893	91,961	559,233	404
3,000 UNDER 4,000	409,130	88,774	169,222	18,336	124,272	1,024,556	760
4,000 UNDER 5,000	430,029	94,227	193,770	48,082	139,783	1,503,170	4,56
5,000 UNDER 6,000	410,898	88,168	200,697	18,348	133,421	1,844,094	924
6,000 UNDER 7,000	398,046	104,347	210,456	239,078	237,445	2,186,980	12,018
7,000 UNDER 8,000	381,923	116,114	209,093	219,884	253,409	2,480,420	18,004
8,000 UNDER 9,000	364,791	122,570	204,660	199,069	264,123	2,736,172	23,369
9,000 UNDER 10,000	347,074	129,952	194,643	179,096	260,193	2,948,522	28,969
	334,196	131,613	188,829	167,480	276,083	3,173,610	33,780
10,000 UNDER 11,000	312,627	132,661	172,004	290,431	271,209	3,280,233	47,841
11,000 UNDER 12,000	289,973	133,915	154,393	270,924	261,736	3,333,279	54,838
12,000 UNDER 13,000	273,046	137,322	139,022	253,257	257,349	3,411,222	61,044
13,000 UNDER 14,000	256,262	136,664	123,474	230,991	253,029	3,458,023	66,558
14,000 UNDER 15,000	244,411	142,179	111,432	240,187	252,676	3,543,344	72,300
15,000 UNDER 16,000	226,403	144,323	99,788	233,603	234,852	3,643,396	78,369
16,000 UNDER 17,000	229,274	150,238	88,904	227,344	234,430	3,704,127	84,726
17,000 UNDER 18,000	220,460	152,377	77,303	210,043	233,973	3,757,234	89,260
18,000 UNDER 19,000	210,720	153,001	67,063	209,463	233,317	3,807,004	92,946
19,000 UNDER 20,000	198,768	150,929	57,122	197,730	244,514	3,874,832	99,107
20,000 UNDER 21,000	183,477	147,264	47,717	184,461	237,992	3,901,204	93,804
21,000 UNDER 22,000	171,825	148,879	40,278	171,133	233,112	3,893,220	93,625
22,000 UNDER 23,000	150,228	132,843	33,956	157,643	208,342	3,598,843	94,931
23,000 UNDER 24,000	140,086	129,239	28,544	143,986	194,672	3,432,268	91,380
24,000 UNDER 25,000	134,089	110,986	24,446	133,615	180,438	3,283,979	93,374
25,000 UNDER 30,000	511,339	461,867	74,341	509,817	693,882	13,960,783	423,045
30,000 UNDER 40,000	471,941	436,917	47,437	470,983	640,414	16,076,167	624,378
40,000 UNDER 50,000	194,239	182,490	11,652	193,872	267,502	8,811,003	338,154
50,000 UNDER 100,000	140,798	131,444	9,340	140,388	204,492	9,899,458	626,002
100,000 AND OVER	36,390	32,193	1,943	36,342	51,229	8,743,014	604,947
TOTALS	8,448,887	4,298,207	3,381,869	5,639,926	7,391,404	$123,191,806	$3,969,432

Table 8 †

Personal Income Tax Statistics

FIDUCIARY RETURNS BY GROSS INCOME CLASS

1977 Income Year

GROSS INCOME CLASS	NUMBER OF RETURNS	GROSS INCOME (000)	DISTRIBUTABLE TO BENEFICIARIES	OTHER DEDUCTIONS	TAXABLE INCOME	TOTAL CREDITS	NET TAX ASSESSED
NONTAXABLE RETURNS							
NO GROSS INCOME	1,725	$-13,564	$18,700	$1,127,138	-	$5,334	-
$1 UNDER $1,000	15,400	7,476	4,088,100	8,779,200	$826,600	68,500	-
1,000 UNDER 2,000	14,334	21,027	14,666,298	7,799,550	784,248	55,734	-
2,000 UNDER 3,000	10,100	25,181	17,934,900	9,161,200	89,600	30,800	-
3,000 UNDER 4,000	9,000	31,461	24,476,100	10,015,300	232,900	24,300	-
4,000 UNDER 5,000	8,700	39,022	28,284,300	12,356,200	252,500	26,700	-
5,000 UNDER 6,000	7,700	41,906	29,816,000	14,147,000	94,600	18,500	-
6,000 UNDER 7,000	4,600	29,672	20,917,900	10,033,300	6,600	14,500	-
7,000 UNDER 8,000	4,900	37,223	27,401,000	10,476,300	118,200	14,800	-
8,000 UNDER 9,000	4,100	34,177	25,352,000	10,244,400	849,700	36,300	-
9,000 UNDER 10,000	3,300	31,089	25,430,500	7,195,400	1,600	6,000	-
10,000 AND OVER	34,233	1,197,146	871,840,763	381,862,520	129,300	83,355	-
TOTAL NONTAXABLE RETURNS	118,092	$1,481,816	$1,090,226,561	$483,197,508	$3,410,866	$384,823	-
TAXABLE RETURNS							
NO GROSS INCOME	-	-	-	-	-	-	-
$1 UNDER $1,000	5,714	$3,905	$51,000	$351,968	$3,502,196	$5,714	$27,268
1,000 UNDER 2,000	3,904	5,874	324,840	523,240	5,026,050	13,210	35,732
2,000 UNDER 3,000	4,368	10,769	2,035,498	674,496	8,058,964	17,868	75,336
3,000 UNDER 4,000	3,468	11,967	1,124,600	2,059,332	8,782,600	20,280	96,232
4,000 UNDER 5,000	2,968	13,420	1,271,910	1,385,390	10,762,950	14,974	163,188
5,000 UNDER 6,000	2,200	11,955	1,408,800	2,532,700	8,013,400	10,300	141,000
6,000 UNDER 7,000	2,734	17,664	2,566,364	4,467,920	10,630,130	12,634	192,480
7,000 UNDER 8,000	2,234	16,716	3,997,200	2,756,856	9,962,076	7,940	216,518
8,000 UNDER 9,000	1,968	16,513	1,135,600	2,985,124	12,392,990	31,668	281,204
9,000 UNDER 10,000	1,034	9,828	3,032,900	1,638,704	5,155,068	2,834	138,840
10,000 UNDER 11,000	1,200	12,500	1,662,800	2,503,200	8,333,600	5,700	248,700
11,000 UNDER 12,000	1,568	18,102	1,625,100	5,895,502	10,581,374	8,768	338,650
12,000 UNDER 13,000	1,034	12,991	2,027,800	4,539,284	6,424,022	3,734	184,862
13,000 UNDER 14,000	770	10,433	3,698,374	3,068,466	3,666,112	3,182	118,114
14,000 UNDER 15,000	500	7,306	2,422,500	1,440,500	3,443,300	500	114,100
15,000 UNDER 20,000	3,368	58,342	12,405,258	11,843,950	34,088,142	15,374	1,563,770
20,000 UNDER 25,000	1,368	30,757	8,204,710	4,244,618	18,307,320	19,268	1,105,212
25,000 UNDER 30,000	1,134	29,961	14,926,900	3,178,448	11,856,078	21,034	613,730
30,000 UNDER 40,000	2,270	78,228	14,533,928	19,799,464	43,894,496	139,468	3,285,942
40,000 UNDER 50,000	534	24,010	5,167,100	10,531,594	8,310,860	2,334	609,120
50,000 UNDER 100,000	2,020	138,889	38,896,300	35,358,570	64,634,910	32,490	6,821,660
100,000 AND OVER	975	292,492	96,246,989	73,084,465	123,428,584	86,531	16,522,403
TOTAL TAXABLE RETURNS	47,333	$832,619	$218,770,471	$194,863,791	$419,255,228	$475,805	$32,894,861
GRAND TOTALS	165,425	$2,314,435	$1,308,997,032	$678,061,299	$422,666,094	$860,628	$32,894,861

FOOTNOTES FOLLOW THIS SECTION.

Table 9 †

Personal Income Tax Statistics

TAXES PAID BY HIGH INCOME INDIVIDUALS

1977 Income Year

Income Concept Class	Total Returns	Taxable Returns	Total Tax Liability (000)	Number of Returns by Size of Tax Liability: $1 Under $1,000	$1,000 Under $2,000	$2,000 Under $6,000	$6,000 and Over
Adjusted Gross Income[1]							
Under $50,000	8,472,011	5,536,875	$2,831,127	4,786,902	603,701	146,207	65
$50,000 under 100,000	155,776	155,555	667,765	1,632	5,716	123,623	24,584
100,000 under 200,000	31,542	31,531	348,381	40	90	1,091	30,310
200,000 and over	7,413	7,410	297,248	2	3	15	7,390
Totals	8,666,742	5,731,371	$4,144,520	4,788,576	609,509	270,937	62,349
AGI Plus Tax Preference Income[2]							
Under $50,000	8,452,316	5,517,180	$2,788,404	4,785,058	596,076	136,042	4
$50,000 under 100,000	167,135	166,914	654,340	3,446	13,240	130,789	19,439
100,000 under 200,000	36,848	36,838	353,952	70	190	4,051	32,527
200,000 and over	10,442	10,439	347,824	2	3	55	10,379
Totals	8,666,741	5,731,371	$4,144,520	4,788,576	609,509	270,937	62,349
AGI Less Investment Expenses[3]							
Under $50,000	8,478,421	5,554,265	$2,846,935	4,787,423	604,912	150,794	137
$50,000 under 100,000	150,990	150,790	663,701	1,111	4,545	119,350	25,783
100,000 under 200,000	30,310	30,299	343,430	40	50	786	29,423
200,000 and over	7,020	7,018	290,454	2	3	7	7,006
Totals	8,666,741	5,731,371	$4,144,520	4,788,576	609,509	270,937	62,349
Expanded Income[4]							
Under $50,000	8,457,888	5,522,732	$2,801,164	4,785,534	597,379	139,815	4
$50,000 under 100,000	163,179	163,979	651,336	2,980	12,017	127,622	20,360
100,000 under 200,000	35,760	35,749	351,241	60	110	3,471	32,108
200,000 and over	9,914	9,912	340,778	2	3	29	9,877
Totals	8,666,741	5,731,371	$4,144,520	4,788,576	609,509	270,937	62,349

Footnotes on following page.

Table 9 (continued) †

Personal Income Tax Statistics

TAXES PAID BY HIGH INCOME INDIVIDUALS

1977 Income Year

Income Concept Class	Total Returns	Nontaxable Returns	Taxable Returns	Number of Returns by Size of Average Tax Rate[5]							
				Under 1%	1% Under 2%	2% Under 3%	3% Under 5%	5% Under 7%	7% Under 9%	9% Under 11%	11% and Over[6]
Adjusted Gross Income[1]											
Under $50,000	8,472,011	2,935,136	5,536,875	762,103	1,793,744	1,437,599	1,220,442	290,361	29,899	852	1,876
$50,000 under 100,000	155,776	220	155,555	811	1,331	3,033	20,591	74,775	49,680	4,484	851
100,000 under 200,000	31,542	10	31,531	70	100	140	861	3,884	17,177	8,138	1,161
200,000 and over	7,413	3	7,410	6	17	25	105	376	1,777	4,065	1,039
Totals	8,666,741	2,935,369	5,731,372	762,990	1,795,192	1,440,797	1,241,998	369,395	98,532	17,540	4,926
AGI Plus Tax Preference Income[2]											
Under $50,000	8,452,316	2,935,136	5,517,180	767,141	1,796,170	1,436,732	1,208,547	281,379	26,817	10	386
$50,000 under 100,000	167,135	220	166,914	1,318	3,969	8,789	32,154	75,744	42,718	2,222	0
100,000 under 200,000	36,848	10	36,838	130	230	531	3,505	9,930	17,437	5,055	0
200,000 and over	10,442	3	10,439	17	45	68	522	2,288	4,447	3,051	0
Totals	8,666,741	2,935,369	5,731,372	768,606	1,800,414	1,446,119	1,244,728	369,341	91,439	10,338	386
AGI Less Investment Expenses[3]											
Under $50,000	8,478,421	2,935,156	5,543,265	752,183	1,786,355	1,435,960	1,235,790	298,062	31,636	928	2,352
$50,000 under 100,000	150,990	200	150,790	531	911	2,352	17,258	70,430	53,475	4,876	936
100,000 under 200,000	30,310	11	30,299	60	41	80	592	2,891	16,034	9,345	1,256
200,000 and over	7,020	2	7,018	6	7	9	59	252	1,418	4,131	1,136
Totals	8,666,741	2,935,369	5,731,372	752,780	1,787,314	1,438,401	1,253,699	371,635	102,563	19,280	5,699
Expanded Income[4]											
Under $50,000	8,457,888	2,935,156	5,522,732	757,664	1,788,398	1,436,335	1,223,571	288,010	28,334	25	396
$50,000 under 100,000	163,179	200	162,979	1,048	3,307	8,063	29,512	72,876	45,711	2,462	0
100,000 under 200,000	35,760	11	35,749	100	120	383	3,022	9,091	17,211	5,822	0
200,000 and over	9,914	2	9,912	6	19	41	413	1,952	4,230	3,250	0
Totals	8,666,741	2,935,369	5,731,372	758,818	1,791,844	1,444,822	1,256,517	371,929	95,486	11,559	396

[1] Adjusted gross income is gross income less business expenses and adjustments to income. Transfer payments, such as social security, unemployment insurance, and welfare, are excluded. Other significant differences from personal income are the inclusion of capital gains and the exlcusion of the value of personal services.

[2] Tax preference income is the amount reported in Schedule P of the tax return and includes the excluded portion of capital gains, accelerated depreciation amount in excess of straight line, excess depletion, and several other statutory amounts.

[3] Investment expenses are here defined as interest expenses, other than mortgage interest, that do not exceed investment income--that portion of dividends and capital gains included in income.

[4] Expanded income is adjusted gross income plus tax preference income less investment expenses.

[5] Average tax rate is the net tax divided by the income as defined in the income concept.

[6] These returns with an average tax rate equal to or greater than 11 percent of the income concept used have either preference income taxes or "throwback" taxes. See Section 17063 for preference income, or Sections 17771-17779 for throwback rules, of the Revenue and Taxation Code.

FOOTNOTES FOR PERSONAL INCOME TAX TABLES 1 THROUGH 9

† Statewide Statistical Appendix Tables 1-5 and 8 and 9 were derived from a data file collected from a selected and edited sample of 89,209 unaudited returns; the sample was both random and stratified. County Tables 6 and 7 were created from the Master File which included data on current year returns before audit (prior year and duplicate social security number returns were excluded). Therefore, statewide tables and the county tables are not strictly comparable.

†† Data are not available.

β Taxable Income for the 1967 and subsequent income years is not comparable to that for earlier years. In 1967 exemption credits were substituted for exemption exclusions and taxable income was redefined as adjusted gross income less deductions, rather than adjusted gross income less deductions and exemption exclusion.

γ Less than .05 percent.

δ Includes both itemized deductions and standard deductions claimed. The standard deduction is $2,000 on joint returns of married persons, returns of surviving spouses, and returns of heads of household. The standard deduction is $1,000 on returns of single persons and on separate returns of married persons. Deductions of less than the standard deduction occur when taxpayers (a) file par-year resident returns or nonresident returns and prorate their deductions in the same proportion as their California adjusted gross income bears to their total adjusted gross incoem, or (b) inadvertently itemize deductions of less than the allowable standard deduction.

π Detail may not add to totals due to tolerances and rounding.

ε Total of Tax Credits equals personal credits, dependent credits, blind credits, income averaging credits, credits for taxes paid to other states, special low income credits, solar credits, child care credits and agriculture water credits.

σ When an individual return reported income from two or more sole proprietorships, all of the sole proprietorship incomes, profits and losses, were combined and the resulting net profit or loss was recorded.

Ω When an individual return reported income from two or more partnerships, all of the partnership incomes, profits and losses, were combined and the resulting net profit or loss was recorded.

μ Sale of Capital Assets combines prior year carryover loss with a percentage of current year sales. If this combination resulted in a net loss which exceeded $1,000 ($500 for married filing separate), only $1,000 ($500) was recorded and the excess was carried to the next year. The percentages, based on the length of time the taxpayer held the capital asset, are: (a) 100 percent if held one year or less; (b) 65 percent if held more than one year but not more than five years; and (c) 50 percent if held for more than five years.

ζ All Other Income Sources include net income from fiduciaries, net income from the disposition of noncapital assets, income from alimony, gambling, and other miscellaneous sources.

θ Total Adjustments combine amounts for military exclusion, moving expense, employee business expense, sick pay exclusion, forfeited interest penalty, self-employed retirement plan exclusion, individual retirement arrangement exclusion, self-employed defined benefit plan exclusion and alimony paid.

¶ Total Taxes include taxes paid on real estate, gas, sales and use, in lieu license, and other.

Ψ Total Interest is interest paid on home mortgages, installment purchases, and other nonbusiness items.

ν Total Contributions combine current year contributions of cash and other than cash with contributions carried over from the previous year. The combined amount is then limited to 20 percent of the California adjusted gross income and contribution amounts in excess of the limit are carried over to subsequent years.

ω All Other Deductions include adoption expense, union dues, employment education expenses, political contributions, etc.

Φ This credit represents the total credit available to reduce the tax liability. In prior years the credit published was the net value of and, if the return was nontaxable, equaled the tax liability before the credit.

∂ Solar credit numbers and amounts are based on the regular sample of unaudited tax returns. Since a certain number of these claims will be subsequently disallowed, a more extensive review of these sampled returns was made, resulting in revised statistics shown in the text table on solar energy credits.

η Professional Services include medical and other health services; law offices, accounting, auditing and bookkeeping services; educational services, and engineering and architectural services. Personal Services include laundry, cleaning and dyeing establishments, barber and beauty shops, shoe repair and shine shops, photographic studios, and funeral services and crematories; Business Services include radio and television broadcasting, advertising, credit bureaus and collection agencies, news syndicates, and lettering shops; Other Services include lodging, automotive and other repairs, and recreational services.

α Population estimates by California Department of Finance.

τ According to the entry in the preceding column.

x Unable to determine county of residence from tax return.

o Resident returns filed with out-of-state address.

ϕ Computed after excluding returns of unallocated, nonresidents, and residents with out-of-state addresses.

* Data are not shown for cells with fewer than three returns. However, data are included in the appropriate totals.

+ Less than $500.

Appendix

Bank and Corporation Taxes

Table 1

Bank and Corporation Franchise Tax Statistics

COMPARISON BY INCOME YEARS

1936 through 1977

INCOME YEAR	NUMBER OF RETURNS				INCOME REPORTED FOR FEDERAL TAXATION (IN THOUSANDS)		INCOME REPORTED FOR STATE TAXATION (IN THOUSANDS)		TAX ASSESSED	
	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	CORPORATIONS REPORTING NET LOSS	REPORTING NO INCOME OR LOSS	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME
1977	200,393	124,175	57,949	18,269	$114,908,291	$120,937,865	$14,940,577	$17,830,411	$1,683,229,641	$1,667,681,822
1976	184,326	113,614	54,249	16,463	97,292,565	102,382,860	11,915,878	14,807,760	1,390,238,310	1,375,779,635
1975	177,665	106,213	53,965	17,487	71,847,619	78,087,336	8,362,261	11,671,553	1,097,939,222	1,083,238,005
1974	172,185	102,680	49,962	19,543	74,425,460	78,709,501	8,977,795	11,734,409	1,094,177,347	1,079,976,643
1973	165,676	97,377	46,937	21,362	64,844,833	68,110,274	7,911,161	10,207,612	873,720,462	859,850,734
1972	158,932	91,055	47,214	20,663	48,909,893	51,586,659	6,465,182	8,561,184	687,618,370	678,175,475
1971	151,216	83,664	47,621	19,931	40,284,475	44,919,449	4,804,362	7,249,163	545,901,289	539,169,214
1970	145,352	81,340	44,318	19,694	35,121,729	39,726,149	4,385,654	6,711,523	507,475,701	501,097,301
1969	136,695	80,348	38,627	17,720	42,912,970	45,295,192	5,642,555	7,476,775	559,643,421	553,360,351
1968	128,505	77,238	36,754	14,513	43,507,142	44,680,284	6,003,297	7,254,536	537,280,744	532,102,937
1967	125,677	73,433	38,188	14,056	40,102,895	38,231,010	5,252,164	6,455,635	461,812,582	456,606,107
1966	124,690	73,076	35,664	15,950	42,589,234	42,964,080	5,642,650	6,637,755	390,355,658	385,212,963
1965	122,339	71,484	35,625	15,290	38,091,426	38,879,581	5,126,221	6,007,207	357,967,410	352,892,460
1964	118,860	69,555	34,254	15,051	31,405,573	32,311,341	4,626,364	5,525,956	331,784,718	326,880,193
1963	114,667	66,496	33,667	14,504	28,800,619	29,520,296	4,282,870	5,091,922	309,403,940	304,613,490
1962	110,294	63,400	31,954	14,940	23,938,415	25,020,066	3,969,910	4,754,427	291,727,621	287,066,421
1961	105,645	59,746	31,802	14,097	23,002,843	23,768,082	3,716,550	4,508,953	279,958,058	275,392,583
1960	101,081	56,987	28,743	15,351	22,420,319	23,297,770	3,517,235	4,181,754	259,811,383	255,234,712
1959	94,161	53,456	24,069	16,636	21,960,626	22,520,887	3,663,711	4,155,387	243,301,582	239,556,222
1958	87,577	46,414	24,236	16,927	16,498,423	17,074,760	3,168,466	3,629,549	167,141,521	166,109,271
1957	81,150	44,527	20,313	16,310	19,188,347	19,692,514	3,286,282	3,663,837	165,168,785	164,252,185
1956	74,260	40,713	17,418	16,129	19,126,819	19,617,762	3,331,065	3,656,955	163,870,435	163,031,085
1955	65,345	35,020	16,365	13,960	19,820,265	20,098,100	3,162,831	3,429,695	152,267,415	151,508,790
1954	56,652	29,489	15,910	11,253	14,213,598	14,632,644	2,551,429	2,892,462	132,551,895	131,872,070
1953	52,041	27,561	13,718	10,762	14,212,904	14,408,954	2,518,582	2,757,676	123,140,277	122,527,802
1952	47,864	25,646	12,386	9,830	14,320,230	14,431,421	2,284,069	2,522,432	111,335,122	110,770,522
1951	44,583	24,538	11,008	9,037	16,298,990	16,265,240	2,598,337	2,765,742	118,484,293	117,982,468
1950	42,377	21,987	11,560	8,830	15,104,881	15,567,639	2,264,140	2,431,895	105,627,733	105,117,408
1949	40,096	19,078	12,529	8,489	††	9,903,504	††	1,748,703	74,443,544	73,917,794
1948	37,580	19,333	10,195	8,052	††	11,167,883	††	2,079,586	78,105,662γ	77,649,537
1947	33,612	17,789	7,852	7,972	††	9,324,028	††	1,844,296	70,394,248γ	70,012,032
1946	28,436	15,156	5,610	7,670	††	5,897,453	††	1,484,949	55,096,407γ	54,785,244
1945	24,430	13,703	4,587	6,140	††	5,845,721	††	1,394,685	49,655,751γ	49,404,777
1944	23,785	13,723	4,523	5,539	††	8,055,900	††	1,669,647	59,103,860γ	58,890,043
1943	24,088	13,904	5,199	4,985	††	8,556,462	††	1,741,929	64,588,611γ	64,362,445
1942	25,320	13,868	11,571	8	††	6,787,737	††	1,318,172	55,510,480γ	55,221,205
1941	26,392	13,248	13,144	8	††	4,553,676	††	831,906	36,217,338γ	35,888,738
1940	26,968	11,987	14,981	8	††	2,550,099	††	483,040	22,180,630γ	21,806,105
1939	††	11,095	††	††	††	1,862,395	††	399,679	††	18,164,792
1938	††	10,195	††	††	††	1,252,243	††	359,952	††	16,536,260
1937	††	11,593	††	††	††	1,816,505	††	458,817	††	20,728,030
1936	††	11,514	††	††	††	1,382,892	††	385,108	††	17,781,001

FOOTNOTES FOLLOW THIS SECTION.

Table 2 †

Bank and Corporation Franchise Tax Statistics

COMPARISON BY STATE NET INCOME CLASS

1977 Income Year

NET INCOME TAXABLE IN CALIFORNIA	NUMBER OF RETURNS	INCOME REPORTED FOR TAXATION		TAX ASSESSED
		FEDERAL	STATE	
NET LOSS.....	57,949	$-6,029,573,988	-$2,889,834,020	$11,922,069
NO INCOME OR LOSS.....	18,269			3,625,750
SUBTOTALS.....	76,218	$-6,029,573,988	-$2,889,834,020	$15,547,819
NET INCOME				
$1 UNDER $1,000.....	14,190	152,189,380	6,313,628	2,826,732
1,000 UNDER 2,000.....	8,813	88,928,997	13,097,086	1,761,549
2,000 UNDER 3,000.....	7,637	65,397,671	18,751,972	1,710,798
3,000 UNDER 4,000.....	5,286	69,182,772	18,396,488	1,657,482
4,000 UNDER 5,000.....	4,453	105,471,861	19,970,597	1,798,830
5,000 UNDER 6,000.....	3,776	81,961,530	20,723,390	1,866,897
6,000 UNDER 7,000.....	3,247	106,380,667	21,061,331	1,899,266
7,000 UNDER 8,000.....	2,956	64,845,073	22,125,391	1,995,193
8,000 UNDER 9,000.....	2,767	53,014,509	23,488,330	2,116,361
9,000 UNDER 10,000.....	2,467	45,544,144	23,446,731	2,111,570
10,000 UNDER 11,000.....	2,357	75,267,030	24,741,394	2,228,178
11,000 UNDER 12,000.....	2,117	52,365,228	24,308,994	2,189,026
12,000 UNDER 13,000.....	2,073	54,201,138	25,913,751	2,334,422
13,000 UNDER 14,000.....	1,801	60,519,327	24,332,590	2,192,813
14,000 UNDER 15,000.....	1,743	119,778,200	25,299,742	2,277,473
15,000 UNDER 20,000.....	7,494	313,058,423	130,296,691	11,733,784
20,000 UNDER 25,000.....	6,148	293,951,617	137,972,170	12,419,470
25,000 UNDER 30,000.....	4,948	340,878,308	135,722,305	12,222,246
30,000 UNDER 40,000.....	7,415	897,846,468	257,453,800	23,186,737
40,000 UNDER 50,000.....	6,485	667,654,534	293,358,514	26,417,683
50,000 UNDER 60,000.....	5,491	650,719,453	298,174,792	26,878,917
60,000 UNDER 70,000.....	2,612	416,316,083	168,755,059	15,195,271
70,000 UNDER 80,000.....	1,871	606,985,996	139,899,135	12,600,278
80,000 UNDER 90,000.....	1,437	281,082,724	122,008,770	10,991,553
90,000 UNDER 100,000.....	1,154	350,260,461	109,540,424	9,881,306
100,000 UNDER 150,000.....	3,773	1,767,436,101	458,803,004	41,443,898
150,000 UNDER 200,000.....	2,016	1,675,407,004	347,967,992	31,465,560
200,000 UNDER 250,000.....	1,327	1,415,097,333	296,437,309	26,864,753
250,000 UNDER 300,000.....	879	913,184,901	241,508,755	21,859,012
300,000 UNDER 400,000.....	1,199	1,645,762,160	413,416,792	37,520,832
400,000 UNDER 500,000.....	747	2,194,716,112	335,265,557	30,487,739
500,000 UNDER 750,000.....	1,022	3,938,593,569	623,666,387	57,166,532
750,000 UNDER 1,000,000.....	532	2,353,577,457	460,651,067	41,885,600
1,000,000 UNDER 1,500,000.....	580	5,293,469,491	704,199,205	64,592,415
1,500,000 UNDER 2,000,000.....	298	4,135,381,354	516,249,957	47,689,500
2,000,000 UNDER 3,000,000.....	356	9,308,762,255	869,895,697	81,185,461
3,000,000 UNDER 4,000,000.....	165	6,084,905,210	572,579,368	53,719,361
4,000,000 UNDER 5,000,000.....	109	2,542,511,878	484,268,703	44,951,240
5,000,000 UNDER 10,000,000.....	207	15,823,765,785	1,461,382,275	134,865,131
10,000,000 AND OVER	227	55,831,492,742	7,938,968,172	759,090,953
SUBTOTALS.....	124,175	$120,937,864,946	$17,830,411,315	$1,667,681,822
GRAND TOTALS.....	200,393	$114,908,290,958	$14,940,577,295	$1,683,229,641

FOOTNOTES FOLLOW THIS SECTION.

Table 3

Bank and Corporation Franchise Tax Statistics

COMPARISON BY INDUSTRY

1976 and 1977 Income Years

INDUSTRY	INCOME IN THOUSANDS							
	1976				1977			
	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION		ALL REPORTING CORPORATIONS		CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION		ALL REPORTING CORPORATIONS	
	NUMBER	NET INCOME	NUMBER	NET INCOME LESS NET LOSS	NUMBER	NET INCOME	NUMBER	NET INCOME LESS NET LOSS
AGRICULTURE, FORESTRY, AND FISHERY	*2,822*	*$248,466*	*4,803*	*$165,724*	*2,906*	*$283,159*	*5,316*	*$154,075*
MINING	*611*	*1,370,440*	*1,123*	*1,282,338*	*500*	*1,126,402*	*1,171*	*971,576*
CRUDE PETROLEUM AND NATURAL GAS PRODUCTION	559	1,348,982	672	1,269,097	345	1,100,095	691	953,220
OTHER MINING AND QUARRYING	152	21,458	451	13,241	155	28,307	480	18,356
CONSTRUCTION	*8,848*	*508,509*	*14,801*	*368,323*	*10,169*	*686,604*	*16,567*	*558,376*
MANUFACTURING	*15,458*	*6,306,826*	*23,642*	*6,440,281*	*16,733*	*6,332,586*	*25,122*	*6,681,017*
BEVERAGES, FOOD, AND KINDRED PRODUCTS	1,032	760,729	1,507	673,215	1,045	775,028	1,553	712,058
TEXTILE-MILL PRODUCTS	135	43,130	214	25,293	149	48,288	226	27,743
APPAREL AND PRODUCTS MADE FROM FABRIC	958	170,523	1,411	147,820	995	188,009	1,504	162,784
WOOD PRODUCTS, EXCEPT FURNITURE	592	193,087	900	161,766	699	315,277	990	303,526
FURNITURE AND FIXTURES	545	54,736	857	41,022	613	64,755	910	48,960
PAPER AND ALLIED PRODUCTS	228	159,851	315	154,692	240	144,308	322	127,083
PRINTING, PUBLISHING, AND ALLIED INDUSTRIES	1,637	296,574	2,507	259,659	1,735	379,501	2,760	343,419
CHEMICALS AND ALLIED PRODUCTS	1,328	577,481	1,940	499,293	1,402	590,705	1,974	554,809
PETROLEUM AND COAL PRODUCTS	76	86,663	109	83,300	79	168,958	118	159,540
RUBBER PRODUCTS	182	45,667	278	41,481	223	55,584	319	50,694
STONE, CLAY, AND GLASS PRODUCTS	461	104,097	678	95,015	487	147,012	700	139,060
PRIMARY METALS	296	142,395	451	126,557	286	131,438	417	69,547
ELECTRICAL MACHINERY AND EQUIPMENT	1,627	929,416	2,347	690,698	1,604	1,203,299	2,584	1,053,397
TRANSPORTATION EQUIPMENT	740	707,119	1,225	646,534	777	893,629	1,318	686,537
OTHER EQUIPMENT	1,723	315,500	2,455	280,189	1,781	331,315	2,516	295,896
PRECISION EQUIPMENT	469	193,387	756	77,120	495	272,982	786	251,925
OTHER FABRICATED METAL PRODUCTS	2,543	408,963	3,643	364,891	2,839	496,966	3,882	438,714
OTHER MANUFACTURING[6]	1,106	109,567	1,993	71,766	1,284	125,532	2,243	55,376
SERVICES	*30,477*	*812,727*	*52,102*	*648,538*	*34,500*	*1,211,380*	*57,460*	*708,788*
MOTION PICTURE PRODUCTION	1,349	100,635	2,597	70,041	1,564	154,937	2,878	114,966
AMUSEMENT SERVICES[5]	1,675	97,093	3,317	40,201	1,770	77,326	3,636	19,306
PERSONAL SERVICES	1,349	44,160	2,152	33,429	1,429	46,620	2,253	35,179
BUSINESS SERVICES	9,496	364,512	16,204	229,444	10,582	491,366	17,960	333,411
PROFESSIONAL SERVICES[3]	9,292	81,752	11,916	67,752	10,965	110,449	14,266	91,419
OTHER SERVICES[4]	7,376	264,575	15,916	107,671	8,190	330,692	16,457	112,507
TRADE	*36,143*	*3,216,771*	*60,691*	*2,888,861*	*38,263*	*3,867,685*	*64,471*	*3,076,601*
RETAIL TRADE	19,397	1,581,379	28,953	1,264,170	20,577	1,780,924	31,255	1,522,619
WHOLESALE TRADE	14,746	1,635,392	21,758	1,324,791	15,676	1,876,561	23,216	1,552,782
FINANCE, INSURANCE, AND REAL ESTATE	*18,220*	*2,103,116*	*31,316*	*1,021,862*	*18,904*	*2,180,268*	*34,292*	*2,745,431*
BANKS *	190	567,561	300	540,183	219	900,261	315	875,497
SAVINGS AND LOAN ASSOCIATIONS *	144	529,874	167	528,972	150	878,818	175	877,577
OTHER FINANCIALS[1] *	586	185,033	1,010	170,230	567	222,895	1,020	215,536
REAL ESTATE COMPANIES	12,909	546,658	22,431	245,657	14,367	848,788	25,017	571,457
INVESTMENT AND INSURANCE COMPANIES	4,397	273,990	7,407	136,810	4,601	339,506	7,765	205,568
UTILITIES	*2,028*	*1,100,807*	*5,660*	*878,861*	*2,180*	*1,331,818*	*6,024*	*1,047,810*
TRANSPORTATION[2]	1,923	231,157	5,109	196,191	2,162	359,050	5,425	297,952
COMMUNICATIONS	73	557,172	116	552,597	77	590,198	107	588,765
RADIO AND TELEVISION INDUSTRIES	188	128,198	362	118,223	206	153,615	388	144,808
ELECTRIC AND GAS UTILITIES	12	126,215	22	-16,632	13	176,131	24	174,933
OTHER PUBLIC UTILITIES[8]	733	58,165	2,050	49,472	702	53,224	2,080	41,454
TOTALS	113,614	$14,807,760	184,326	$11,915,878	124,175	$17,830,411	200,393	$14,940,577

FOOTNOTES FOLLOW THIS SECTION.

Table 4

Bank and Corporation Franchise Tax Statistics
COMPARISON BY MAJOR INDUSTRIAL GROUPS
1974 through 1977 Income Years

MAJOR INDUSTRIAL GROUP	1974 INCOME YEAR		1975 INCOME YEAR		1976 INCOME YEAR		1977 INCOME YEAR	
NUMBER OF RETURNS	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL
AGRICULTURE, FORESTRY, AND FISHERY...	4,264	2.5	4,582	2.6	4,903	2.6	5,316	2.6
MINING...	1,054	0.6	1,096	0.6	1,123	0.6	1,171	0.6
CONSTRUCTION...	13,590	7.9	14,316	8.1	14,991	8.1	16,547	8.3
MANUFACTURING...	22,079	12.8	22,664	12.8	23,542	12.8	25,122	12.5
SERVICES...	46,495	27.0	50,326	28.3	52,102	28.3	57,450	28.7
TRADE...	47,303	27.5	48,687	27.4	50,691	27.5	54,471	27.2
FINANCE, INSURANCE, AND REAL ESTATE..	32,052	18.6	30,482	17.1	31,315	17.0	34,292	17.1
PUBLIC UTILITIES...	5,368	3.1	5,512	3.1	5,659	3.1	6,024	3.0
TOTALS...	172,185	100.0	177,665	100.0	184,326	100.0	200,393	100.0
NET INCOME LESS NET LOSS	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL
AGRICULTURE, FORESTRY, AND FISHERY...	$138,832	1.6	$163,668	2.0	$165,724	1.4	$154,075	1.0
MINING...	1,054,602	11.7	808,173	9.7	1,282,338	10.8	971,576	6.5
CONSTRUCTION...	173,981	1.9	287,147	3.4	368,323	3.1	558,374	3.7
MANUFACTURING...	3,433,661	38.3	3,280,394	39.2	4,440,291	37.3	5,481,017	36.7
SERVICES...	198,618	2.2	367,763	4.4	548,538	4.6	706,788	4.7
TRADE...	2,064,730	23.0	1,825,780	21.8	2,588,961	21.7	3,075,401	20.6
FINANCE, INSURANCE, AND REAL ESTATE..	724,958	8.1	895,727	10.7	1,621,852	13.6	2,745,435	18.4
PUBLIC UTILITIES...	1,188,434	13.2	733,606	8.8	899,851	7.5	1,247,910	8.4
TOTALS...	$8,977,795	100.0	$8,362,261	100.0	$11,915,878	100.0	$14,940,577	100.0
TAX ASSESSED	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL
AGRICULTURE, FORESTRY, AND FISHERY...	$19,872,758	1.8	$23,527,658	2.1	$22,797,451	1.6	$25,992,672	1.5
MINING...	100,321,254	9.2	85,526,498	7.6	125,409,683	8.9	101,714,865	6.0
CONSTRUCTION...	32,552,843	3.0	39,618,465	3.6	47,141,712	3.4	64,051,138	3.8
MANUFACTURING...	372,487,909	34.1	375,278,026	34.2	479,120,585	34.5	571,656,534	34.0
SERVICES...	64,983,118	5.9	78,265,615	7.2	91,174,574	6.5	114,761,032	6.8
TRADE...	235,544,270	21.5	240,503,017	21.9	293,117,787	21.1	333,189,458	19.8
FINANCE, INSURANCE, AND REAL ESTATE..	155,629,978	14.2	176,109,773	16.0	233,824,282	16.8	351,387,127	20.9
PUBLIC UTILITIES...	112,785,238	10.3	81,510,170	7.4	99,652,296	7.2	120,476,815	7.2
TOTALS...	$1,094,177,347	100.0	$1,097,939,222	100.0	$1,390,238,310	100.0	$1,683,229,641	100.0

FOOTNOTES FOLLOW THIS SECTION.

Table 5

Bank and Corporation Franchise Tax Statistics

COMPARISON BY ACCOUNTING PERIOD AND BY INDUSTRY

1977 Income Year

ACCOUNTING PERIOD ENDED	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION					ALL REPORTING CORPORATIONS				
	RETURNS		NET INCOME			RETURNS		NET INCOME LESS NET LOSS		
	NUMBER	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	TAX ASSESSED	NUMBER	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	TAX ASSESSED
JANUARY 31, 1977.....	5,247	4.2	$663,814	3.7	$59,838,532	8,436	4.2	$571,532	3.8	$60,492,757
FEBRUARY 28, 1977....	4,991	4.0	266,672	1.5	24,131,447	8,172	4.1	184,881	1.2	24,775,872
MARCH 31, 1977.....	10,800	8.7	749,109	4.2	67,998,106	17,650	8.8	528,539	3.6	69,394,556
APRIL 30, 1977.....	5,548	4.5	430,143	2.4	38,833,307	9,136	4.6	343,758	2.3	39,562,932
MAY 31, 1977.....	5,885	4.7	368,294	2.1	33,305,581	9,343	4.7	280,482	1.9	34,022,675
JUNE 30, 1977.....	18,692	15.1	1,322,276	7.4	120,131,228	28,902	14.4	1,021,588	6.8	122,204,678
JULY 31, 1977.....	5,730	4.6	401,203	2.3	36,217,065	8,982	4.5	286,860	1.9	36,875,890
AUGUST 31, 1977.....	5,864	4.7	369,564	2.1	33,371,517	9,259	4.6	272,117	1.8	34,066,917
SEPTEMBER 30, 1977...	14,536	11.7	1,218,655	6.8	112,026,077	22,149	11.0	1,021,666	6.9	113,572,877
OCTOBER 31, 1977.....	8,698	7.0	630,500	3.5	57,004,409	13,435	6.7	495,428	3.3	57,964,409
NOVEMBER 30, 1977....	5,029	4.1	389,427	2.2	35,321,228	8,207	4.1	297,725	2.0	35,960,028
DECEMBER 31, 1977....	33,155	26.7	11,020,713	61.8	1,049,502,725	56,722	28.3	9,636,001	64.5	1,054,336,050
TOTALS.....	124,175	100.0	$17,830,411	100.0	$1,667,681,222	200,393	100.0	$14,940,577	100.0	$1,683,229,641

FOOTNOTES FOLLOW THIS SECTION.

7—79503

Table 6

Corporation Income Tax Statistics

COMPARISON BY NET INCOME CLASS

1977 Income Year

NET INCOME TAXABLE IN CALIFORNIA	NUMBER OF RETURNS	INCOME REPORTED FOR TAXATION		TAX ASSESSED
		FEDERAL	STATE	
NET LOSS.....	638	-$541,099,806	-$[illegible],862,491	-
NO INCOME OR LOSS.....	456	-	-	-
$1 UNDER $1,000...	572	41,878,824	216,932	$19,512
1,000 UNDER 2,000...	225	16,581,228	329,975	29,689
2,000 UNDER 3,000...	131	38,484,094	325,961	29,346
3,000 UNDER 4,000...	98	18,942,312	342,995	30,870
4,000 UNDER 5,000...	100	29,317,215	447,833	40,307
5,000 UNDER 6,000...	69	20,566,546	381,707	34,349
6,000 UNDER 7,000...	53	25,770,565	345,283	31,075
7,000 UNDER 8,000...	51	15,640,257	383,570	34,123
8,000 UNDER 9,000...	43	13,174,306	368,155	33,134
9,000 UNDER 10,000...	46	25,050,831	436,523	39,290
10,000 UNDER 11,000...	29	11,683,496	302,643	27,237
11,000 UNDER 12,000...	28	11,560,170	325,042	28,255
12,000 UNDER 13,000...	32	18,156,922	399,108	35,723
13,000 UNDER 14,000...	27	10,930,772	366,400	32,975
14,000 UNDER 15,000...	17	10,549,846	245,249	22,073
15,000 UNDER 20,000...	89	56,785,066	1,566,643	141,000
20,000 UNDER 25,000...	79	115,239,893	1,772,278	159,304
25,000 UNDER 30,000...	40	32,447,280	1,102,835	99,257
30,000 UNDER 40,000...	55	61,379,518	1,932,964	173,968
40,000 UNDER 50,000...	55	64,997,664	2,463,635	221,725
50,000 UNDER 60,000...	37	58,337,222	2,038,877	183,496
60,000 UNDER 70,000...	34	67,051,801	2,198,139	197,833
70,000 UNDER 80,000...	19	43,390,617	1,433,982	129,058
80,000 UNDER 90,000...	21	84,424,004	1,791,851	161,266
90,000 UNDER 100,000...	17	48,001,216	1,622,518	146,026
100,000 UNDER 150,000...	46	109,769,623	5,703,784	512,337
150,000 UNDER 200,000...	20	84,492,810	3,467,184	312,046
200,000 UNDER 250,000...	13	55,947,945	2,985,921	268,733
250,000 UNDER 300,000...	7	21,803,713	1,878,007	169,021
300,000 UNDER 400,000...	12	107,636,921	4,068,324	366,148
400,000 UNDER 500,000...	10	90,645,232	4,581,063	412,296
500,000 UNDER 750,000...	6	88,363,842	3,580,796	322,271
750,000 UNDER 1,000,000...	2	47,451,144	1,855,225	166,570
1,000,000 AND OVER.....	14	493,707,512	40,246,640	3,622,197
GRAND TOTALS.....	3,191	$1,499,060,612	$9,645,551	$8,232,510
RETURNS REPORTING NET INCOME				
1977.....	2,097	$2,040,160,418	$91,508,042	$8,232,510
1976.....	1,856	1,617,293,035	63,948,205	5,788,478
1975.....	1,576	1,443,227,158	53,655,013	4,824,077
1974.....	1,563	1,730,934,055	58,198,215	5,269,935
1973.....	1,351	1,340,425,287	47,306,838	3,826,517
1972.....	1,170	987,219,479	38,210,673	2,854,674
1971.....	1,136	908,000,983	33,653,519	2,348,906
1970.....	948	613,275,761	25,403,144	1,774,881
1969.....	1,134	863,874,340	31,995,406	2,235,888
1968.....	1,494	1,069,019,770	39,777,956	2,781,678
1967.....	1,230	1,030,294,539	34,384,812	2,331,720
1966.....	1,329	1,171,414,305	34,769,026	1,905,645
1965.....	1,353	951,713,378	24,786,408	1,352,748
1964.....	1,392	875,638,792	27,776,820	1,517,468
1963.....	1,473	1,008,857,730	25,165,222	1,375,529
1962.....	1,462	979,700,519	27,089,571	1,476,144
1961.....	1,427	1,004,681,793	25,028,591	1,364,379

FOOTNOTES FOLLOW THIS SECTION.

FOOTNOTES FOR CORPORATION TAX TABLES 1 THROUGH 6

† Corporations sustaining losses and those which "broke even" (mostly inactive corporations and cooperatives) are included in this table. Figures in the column headed "Number of Returns" include (a) approximately 1,615 corporations which have changed their income years and filed "short-period" returns and (b) approximately 30 mergers and consolidations occurring during the income year, a return for each surviving corporation and one for each of the dissolved corporations.

†† Not available.

β Included with corporations reporting net loss.

γ Estimated.

δ Includes ordnance and accessories manufacturers, tobacco manufacturers, leather and leather products manufacturers, and other manufacturers not elsewhere classified.

ζ Includes amusement services and motion picture theaters.

λ Includes doctors, dentists, psychiatrists, physical therapists, and lawyers who are incorporated as professional corporations.

ξ Includes hotels, employment agencies, automotive repair services and garages, miscellaneous repair services and hand trades, medical and other health services, educational institutions and agencies, other professional and social-service agencies and institutions, and corporations whose nature of business was not determinable.

π National and state banks, savings and loan associations, and other financial institutions subject to (a) the general franchise tax rate of 9 percent plus (b) the bank and financial tax rate (maximum of 4 percent) imposed under the provisions of Section 23186a of the Bank and Corporation Tax Law. The combined tax rate applicable to financials for calendar and fiscal years ending in 1977 was computed at 12.425 percent and represents the fourth consecutive year since 1957 in which the computed rate was less than 4 percent. The total rate for the 1976 income year was 12.772 percent. When the bank tax rate is determined in December of each year, the tax is adjusted by mailing notices of the amount of additional tax payable or refundable as the case may be. The financial rate on banks is in lieu of all other property taxes and licenses, except taxes on real property. The financial rate on savings and loan associations and other financial corporations can be reduced or offset by the amounts paid to the state or to any county, city, or other political subdivision as personal property taxes or specified license fees.

τ Includes financial corporations not elsewhere classified. (Insurance companies are not subject to franchise taxes.)

φ Includes highway, railroad, car and express, water, and airline utilities.

ψ Includes water, wharfage, carloading, stevedoring, warehousing, cold storage, and pipeline companies.

Appendix

Senior Citizens Assistance

Table 1

Senior Citizens Property Tax Assistance Statistics

COMPARISON BY CALENDAR YEARS

1968-1978 Calendar Years

Calendar Year[1]	Number of Claimants Paid[2]	Total Household Income[4]	Average Household Income	Homeowner's Property Tax Exemption[5]
1968	57,354	$117,450,240	$2,048	-
1969	64,023	132,684,872	2,072	$70[6]
1970	62,400	130,926,208	2,098	750
1971	56,165	121,914,484	2,171	750
1972	291,928[3]	1,453,667,550	4,980	750
1973	301,463	1,549,691,380	5,141	750
1974	309,254	1,610,657,680	5,208	1,750
1975	300,737	1,595,872,105	5,307	1,750
1976	293,198	1,627,743,538	5,551	1,750
1977	325,667	2,057,667,977	6,318	1,750
1978	279,090	1,821,405,372	6,526	1,750

Calendar Year[1]	Total Property Tax Paid	Average Property Tax Paid	Amount of Assistance		
			Total	Average	Percent of Gross Property Tax Paid[7]
1968	$15,499,510	$270	$7,804,955	$136	50.4
1969	15,917,330	249	7,829,398	122	49.2
1970	17,590,024	282	8,547,588	137	48.6
1971	18,058,122	321	8,289,540	148	45.9
1972	120,907,986	414	58,847,115	202	48.7
1973	129,296,560	429	60,595,578	201	46.9
1974	109,059,535	353[8]	49,905,503[8]	161[9]	45.8
1975	131,862,741	438	50,821,381	169	38.5
1976	144,804,539	494	52,146,563	178	36.0
1977	188,575,236[9]	579	77,823,290[9]	239[9]	41.3[9]
1978	180,510,974	647	70,188,033	251	38.9

[1] The program reimburses a portion of property taxes paid for the fiscal year ending June 30 to claimants who were age 62 or older as of the first of the calendar year and had total household income of $10,000 or less for the previous calendar year. As an example, the 1975 program reimbursed 1974-75 property taxes to claimants who were at least 62 on January 1, 1975, and had incomes not exceeding $10,000 for 1974.

[2] The filing period begins May 15 and claimants are paid in the fiscal year beginning July 1.

[3] Allowable household income was increased from $3,350 to $10,000 with a commensurate change in the assistance schedule. Maximum assessed value was increased from $5,000 to $7,500 after application of the homeowner's exemption.

[4] For the previous calendar year.

[5] For the fiscal year ending June 30. Direct relief is available to all homeowners regardless of age or income level. The exemption is subtracted from assessed value (25 percent of market value) and saved the typical homeowner approximately $200 in property tax for the 1974-75 fiscal year.

[6] A flat amount was refunded directly to all homeowners.

[7] Total property tax due as shown on the tax bill (after the homeowner's exemption) before any proration for nonowner (rental) use or for additional owners who are not members of the household.

[8] For the fiscal year ending June 30. The increased homeowner's exemption from $750 to $1,750 for 1973-74 property taxes reduced property taxes and thereby the total and average assistance payment in 1974.

[9] Allowable household income was increased from $10,000 to $12,000 with a more liberal assistance schedule. Maximum assessed value was increased from $7,500 to $8,500 after application of the homeowner's exemption.

Table 2

Senior Citizens Property Tax Assistance Statistics

COMPARISON BY COUNTY

1978 Calendar Year

COUNTY	POPULATION# 62 AND OVER	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
ALAMEDA	138,400	15,013	$ 100,134,785	$ 13,392,214	$ 5,049,374
ALPINE	100	8	62,580	3,679	634
AMADOR	3,300	462	3,162,177	150,168	56,062
BUTTE	23,800	3,201	20,900,702	1,269,187	516,369
CALAVERAS	3,600	417	2,843,705	172,973	66,393
COLUSA	2,100	182	1,037,590	46,295	16,834
CONTRA COSTA	66,500	7,531	52,209,449	5,655,843	2,099,118
DEL NORTE	2,400	284	1,695,990	77,227	35,129
EL DORADO	8,800	1,014	6,839,798	469,008	181,951
FRESNO	54,100	7,451	45,307,256	2,867,394	1,324,711
GLENN	3,300	440	2,597,564	148,391	68,508
HUMBOLDT	13,300	1,824	11,409,890	919,487	416,672
IMPERIAL	9,500	574	3,402,386	225,124	104,525
INYO	2,900	202	1,301,428	95,036	37,227
KERN	45,300	4,165	25,963,521	971,496	424,525
KINGS	7,100	790	4,654,364	262,409	115,435
LAKE	8,500	1,230	8,014,153	426,529	175,203
LASSEN	2,400	360	2,225,798	143,176	65,713
LOS ANGELES	868,000	86,515	551,233,564	64,075,115	25,504,877
MADERA	7,200	792	4,814,262	249,470	113,449
MARIN	25,100	2,063	14,207,787	2,218,879	644,184
MARIPOSA	1,800	183	1,212,429	58,564	22,112
MENDOCINO	8,700	1,122	7,110,831	464,884	192,132
MERCED	12,600	1,640	10,136,916	637,164	258,172
MODOC	1,400	103	645,124	25,652	9,885
MONO	700	29	220,412	13,501	3,565
MONTEREY	29,900	3,007	19,778,719	2,079,516	773,191
NAPA	14,800	1,618	11,170,082	1,101,552	405,378
NEVADA	8,900	1,018	6,465,096	424,235	180,334
ORANGE	177,200	16,046	111,433,361	10,628,957	3,782,236
PLACER	13,700	1,669	10,839,049	639,661	265,599
PLUMAS	2,000	184	1,207,920	47,751	19,137
RIVERSIDE	101,700	10,000	65,522,980	4,341,383	1,807,933
SACRAMENTO	81,800	9,219	61,582,596	4,710,247	1,902,175
SAN BENITO	2,800	305	1,905,559	144,749	57,114
SAN BERNARDINO	92,800	12,762	81,022,161	5,494,922	2,429,010
SAN DIEGO	205,700	18,140	122,100,404	11,390,341	4,326,060
SAN FRANCISCO	122,900	10,568	71,005,987	9,293,260	3,335,701
SAN JOAQUIN	41,900	5,114	32,798,491	2,245,599	936,675
SAN LUIS OBISPO	21,800	2,396	15,517,479	1,176,379	483,169
SAN MATEO	76,100	6,549	45,501,539	6,042,611	1,914,312
SANTA BARBARA	38,400	3,078	20,638,890	2,135,565	736,014
SANTA CLARA	105,100	10,381	68,764,179	8,248,833	3,198,528
SANTA CRUZ	27,900	3,573	23,277,545	2,201,969	903,741
SHASTA	14,100	1,623	10,453,991	563,781	235,059
SIERRA	600	58	360,252	25,469	7,834
SISKIYOU	5,700	796	5,090,795	267,063	111,432
SOLANO	19,100	2,383	16,548,488	1,174,590	454,980
SONOMA	41,400	5,219	34,451,579	3,347,688	1,327,303
STANISLAUS	30,700	4,219	25,952,403	1,449,880	636,220
SUTTER	5,800	665	4,197,014	262,573	107,399
TEHAMA	5,900	615	3,696,320	182,718	83,375
TRINITY	1,600	125	810,516	45,863	19,799
TULARE	27,800	3,599	22,046,635	1,307,186	581,786
TUOLUMNE	4,900	602	3,929,669	233,922	95,030
VENTURA	44,500	4,082	28,114,280	3,391,889	1,195,489
YOLO	11,500	1,032	6,651,204	495,104	205,778
YUBA	5,200	625	3,899,656	208,459	90,264
UNCLASSIFIED	-	225	1,328,072	168,394	77,239
TOTALS	2,705,100	279,090	$1,821,405,372	$180,510,974	$70,188,033

1978 POPULATION ESTIMATES BY CALIFORNIA DEPARTMENT OF FINANCE.

Table 3

Senior Citizens Property Tax Assistance Statistics

COMPARISON BY SIZE OF HOUSEHOLD INCOME

1978 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
NOT MORE THAN $1,000	801	$ -1,264,175	$ 820,581	$ 467,618
$1,001 - 1,200	217	241,858	132,958	97,869
1,201 - 1,400	382	500,647	242,798	176,117
1,401 - 1,600	545	821,621	334,215	246,036
1,601 - 1,800	675	1,150,684	417,145	316,709
1,801 - 2,000	889	1,697,236	572,699	427,505
2,001 - 2,200	1,170	2,461,910	719,363	554,693
2,201 - 2,400	1,549	3,571,900	915,495	710,567
2,401 - 2,600	2,040	5,114,589	1,183,038	935,052
2,601 - 2,800	2,610	7,065,197	1,472,254	1,180,257
2,801 - 3,000	3,628	10,548,212	2,086,053	1,689,756
3,001 - 3,200	4,702	14,608,141	2,670,442	2,169,649
3,201 - 3,400	5,974	19,746,854	3,448,075	2,728,047
3,401 - 3,600	8,361	29,342,503	4,503,027	3,592,586
3,601 - 3,800	14,784	54,982,290	7,273,130	5,832,065
3,801 - 4,000	9,909	38,545,516	5,108,317	3,896,457
4,001 - 4,200	6,843	28,063,947	4,031,191	2,920,064
4,201 - 4,400	6,268	26,960,087	3,863,267	2,691,842
4,401 - 4,600	6,078	27,360,425	3,775,667	2,566,615
4,601 - 4,800	6,231	29,304,139	3,811,610	2,542,683
4,801 - 5,000	6,369	31,220,747	3,986,495	2,565,984
5,001 - 5,200	6,319	32,245,676	4,014,354	2,488,433
5,201 - 5,400	6,336	33,601,468	4,006,064	2,358,934
5,401 - 5,600	6,555	36,072,353	4,164,212	2,313,574
5,601 - 5,800	6,738	38,429,545	4,303,255	2,229,466
5,801 - 6,000	6,855	40,474,395	4,378,947	2,141,249
6,001 - 6,200	7,083	43,234,750	4,555,021	2,065,415
6,201 - 6,400	7,262	45,785,372	4,683,654	1,963,574
6,401 - 6,600	7,776	50,585,692	4,931,934	1,914,008
6,601 - 6,800	8,688	58,270,512	5,333,821	1,905,727
6,801 - 7,000	9,011	62,224,335	5,375,068	1,745,925
7,001 - 7,200	7,541	53,552,318	4,799,491	1,409,546
7,201 - 7,400	6,998	51,108,223	4,650,480	1,240,959
7,401 - 7,600	6,706	50,322,114	4,470,476	1,072,530
7,601 - 7,800	6,551	50,470,327	4,426,782	945,993
7,801 - 8,000	6,209	49,062,238	4,228,590	802,136
8,001 - 8,200	6,066	49,147,589	4,214,215	718,962
8,201 - 8,400	6,022	49,995,862	4,172,783	647,860
8,401 - 8,600	5,722	48,651,866	3,980,523	548,939
8,601 - 8,800	5,584	48,598,105	3,951,600	473,486
8,801 - 9,000	5,422	48,268,845	3,874,841	398,964
9,001 - 9,200	4,978	45,309,524	3,563,972	306,653
9,201 - 9,400	5,051	46,973,327	3,712,677	315,111
9,401 - 9,600	4,890	46,440,671	3,563,093	279,196
9,601 - 9,800	4,524	43,884,728	3,388,029	230,559
9,801 - 10,000	4,492	44,478,508	3,383,592	230,881
10,001 - 10,200	3,994	40,342,569	2,971,001	178,634
10,201 - 10,400	3,956	40,743,892	2,983,021	179,643
10,401 - 10,600	3,625	38,034,180	2,782,294	155,650
10,601 - 10,800	3,358	35,927,076	2,570,194	132,383
10,801 - 11,000	3,354	36,563,340	2,569,937	132,859
11,001 - 11,200	2,733	30,336,885	2,153,871	91,095
11,201 - 11,400	2,625	29,660,568	2,101,949	88,153
11,401 - 11,600	2,327	26,757,672	1,854,930	71,223
11,601 - 11,800	2,019	23,619,979	1,645,279	55,663
11,801 - 12,000	1,695	20,166,540	1,383,204	46,476
TOTALS	279,090	$1,821,405,372	$180,510,974	$70,188,030

Table 4

Senior Citizens Property Tax Assistance Statistics

COMPARISON BY AMOUNT OF ASSISTANCE

1978 Calendar Year

ASSISTANCE CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
$0 - $49	43,783	$ 421,195,448	$ 21,097,780	$ 1,392,184
50 - 99	46,802	389,557,000	29,359,868	3,370,092
100 - 149	30,553	210,731,662	16,829,692	3,771,047
150 - 199	25,831	160,936,327	14,262,873	4,489,454
200 - 249	22,175	128,140,242	12,876,015	4,965,586
250 - 299	18,455	100,288,410	11,238,112	5,059,584
300 - 349	16,049	82,491,344	10,193,142	5,199,954
350 - 399	13,828	67,679,006	9,213,889	5,169,993
400 - 449	11,781	55,705,489	8,365,923	4,991,701
450 - 499	9,662	43,636,738	7,210,511	4,580,234
500 - 549	8,303	36,324,925	6,601,115	4,348,992
550 - 599	6,981	29,887,832	5,926,140	4,006,053
600 - 649	5,985	24,779,400	5,432,219	3,732,554
650 - 699	4,687	18,551,412	4,452,144	3,157,674
700 - 749	3,555	13,655,324	3,607,869	2,570,343
750 - 799	2,796	10,560,677	3,044,685	2,159,606
800 - 849	2,233	8,319,909	2,560,166	1,836,642
850 - 899	1,839	6,661,872	2,246,972	1,605,588
900 - 949	1,257	4,526,557	1,640,181	1,161,499
950 - 999	1,004	3,318,785	1,406,132	975,007
1,000 AND OVER	1,531	4,477,013	2,445,548	1,644,245
TOTALS	279,090	$1,821,405,372	$180,510,974	$70,188,032

Table 5

Senior Citizens Property Tax Assistance Statistics

COMPARISON BY YEAR OF BIRTH

1978 Calendar Year

YEAR OF BIRTH†	AMOUNT OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
1915	7,122	$ 48,909,030	$ 4,761,130	$ 1,701,887
1914	10,305	70,859,949	6,827,443	2,430,619
1913	11,910	81,173,937	7,814,074	2,826,554
1912	13,168	90,037,842	8,579,804	3,111,815
1911	14,004	96,417,275	9,142,797	3,224,256
1910	15,689	107,405,913	10,169,518	3,630,119
1909	16,436	112,596,468	10,631,299	3,775,520
1908	15,257	104,785,804	9,904,153	3,501,010
1907	15,397	105,261,048	9,793,362	3,516,421
1906	14,687	100,390,855	9,489,312	3,372,815
1905	14,179	94,902,130	8,946,155	3,314,919
1904	13,814	91,539,169	8,853,768	3,317,023
1903	13,212	86,032,064	8,452,867	3,305,100
1902	12,503	81,090,914	8,028,078	3,147,728
1901	10,961	70,733,567	7,083,258	2,798,254
1900	11,500	72,403,390	7,336,721	3,016,389
1899	9,158	57,508,791	5,926,012	2,451,952
1898	9,288	57,433,124	6,038,086	2,580,908
1897	8,013	49,604,616	5,281,166	2,225,662
1896	7,509	45,105,190	4,844,239	2,125,992
1895	6,572	39,066,466	4,291,270	1,910,466
1894	5,745	33,414,541	3,696,496	1,704,497
1893	4,710	26,926,653	3,082,164	1,455,737
1892	4,291	24,303,517	2,783,122	1,314,992
1891	3,159	17,740,547	2,037,626	987,477
1890	2,612	14,370,324	1,669,139	818 726
1889	2,212	12,066,439	1,421,981	697,783
1888	1,716	9,141,237	1,120,090	565,731
1887	1,165	6,054,264	719,741	388,266
1886	867	4,439,248	552,177	293,457
1885	594	2,946,204	378,864	209,505
1884	496	2,335,241	288,611	158,671
1883	294	1,455,555	195,683	105,127
1882	175	864,036	116,084	69,001
PRIOR TO 1881	410	2,108,032	254,986	135,653
TOTALS	279,090	$1,821,405,372	$180,510,974	$70,188,032

† ONLY THOSE CLAIMANTS WHO WERE 62 ON OR BEFORE THE FIRST DAY OF JANUARY 1978 WERE ELIGIBLE. THE YEAR OR BIRTH WAS ESTIMATED FOR SOME CLAIMANTS WHOSE AGE WAS SUBSTANTIATED BY SOCIAL SECURITY DOCUMENTS.

Table 6

Senior Citizens Property Tax Assistance Statistics

HOUSEHOLD INCOME BY AMOUNT OF PROPERTY TAXES PAID

1978 Calendar Year

PROPERTY TAX PAID	NUMBER OF CLAIMANTS REPORTING HOUSEHOLD INCOMES OF -											
	0 TO $1,000	$1,001 TO $2,000	$2,001 TO $3,000	$3,001 TO $4,000	$4,001 TO $5,000	$5,001 TO $6,000	$6,001 TO $7,000	$7,001 TO $8,000	$8,001 TO $9,000	$9,001 TO $10,000	$10,001 TO $11,000	$11,001 TO $12,000
0 - $49	5	46	175	961	345	297	364	233	60	0	1	0
$50 - 99	5	80	333	1,565	696	598	839	558	300	163	58	2
100 - 149	19	114	433	2,051	1,022	863	1,170	771	511	287	174	75
150 - 199	24	126	568	2,304	1,249	1,176	1,504	1,003	673	457	281	153
200 - 249	22	145	617	2,730	1,584	1,452	1,787	1,321	932	631	416	210
250 - 299	14	167	681	2,923	1,742	1,689	2,151	1,657	1,232	916	639	344
300 - 349	31	165	693	2,786	1,745	1,754	2,100	1,658	1,262	945	647	358
350 - 399	34	158	726	2,986	1,933	1,877	2,327	1,821	1,447	1,087	763	446
400 - 449	30	156	685	2,868	1,993	2,048	2,626	1,971	1,686	1,333	984	545
450 - 499	29	152	688	2,887	2,068	2,093	2,574	2,114	1,762	1,413	1,046	556
500 - 549	29	136	641	2,668	1,930	2,139	2,462	2,204	1,826	1,508	1,089	688
550 - 599	26	125	601	2,342	1,870	1,979	2,350	2,158	1,923	1,606	1,143	720
600 - 649	36	127	536	2,143	1,683	1,808	2,208	1,977	1,696	1,515	1,204	744
650 - 699	29	112	466	1,883	1,578	1,666	1,965	1,780	1,551	1,346	1,077	663
700 - 749	29	124	415	1,648	1,336	1,448	1,728	1,611	1,456	1,293	1,030	636
750 - 799	28	99	342	1,334	1,238	1,299	1,604	1,526	1,330	1,133	978	622
800 - 849	31	75	341	1,277	1,097	1,158	1,417	1,284	1,182	1,040	875	598
850 - 899	24	83	285	953	938	1,017	1,181	1,106	1,096	971	820	480
900 - 949	26	53	254	920	821	939	1,117	1,017	910	893	692	461
950 - 999	21	45	202	738	744	795	891	917	880	799	637	371
1,000 AND OVER	309	420	1,315	3,763	4,177	4,708	5,455	5,318	5,101	4,599	3,733	2,727
TOTALS	801	2,708	10,997	43,730	31,789	32,803	39,820	34,005	28,816	23,935	18,287	11,399

Table 7

Senior Citizens Property Tax Assistance Statistics

MAJOR SOURCES OF HOUSEHOLD INCOME

1978 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	SOCIAL SECURITY (INCOME)		INTEREST AND DIVIDENDS		PENSIONS AND ANNUITIES		PUBLIC ASSISTANCE	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000	880	$ -1,271,740	403	$ 972,196	203	$ 666,033	81	$ 147,595	19	$ 18,870
$1,001 - 1,500	367	503,058	135	181,511	109	75,601	24	30,727	8	5,510
1,501 - 1,900	367	618,021	188	491,703	205	135,997	35	90,616	11	12,586
1,901 - 2,400	579	811,861	491	675,851	198	177,576	53	95,385	19	24,935
2,401 - 2,800	671	1,199,710	568	888,940	461	218,931	94	94,212	17	12,842
2,801 - 3,000	686	1,688,340	737	1,225,150	506	315,486	79	86,317	39	21,589
3,001 - 3,200	1,176	3,671,207	1,034	1,777,499	698	380,667	135	110,236	98	40,258
3,201 - 3,400	1,518	5,499,775	1,365	2,550,256	896	517,149	168	152,358	76	24,392
3,401 - 3,600	1,871	5,185,877	1,895	3,079,264	1,150	652,842	220	206,680	116	116,138
3,601 - 3,800	2,610	7,861,085	2,479	3,945,801	1,503	825,392	413	402,865	184	108,867
3,801 - 4,000	3,577	10,585,960	3,340	7,774,515	2,055	1,401,519	688	670,487	275	275,127
4,001 - 4,200	4,730	14,691,748	4,447	11,868,893	2,711	1,499,699	1,093	981,596	342	367,545
4,201 - 4,400	5,980	19,761,207	5,607	14,775,110	3,480	1,852,076	1,544	1,189,465	419	815,120
4,401 - 4,600	8,241	28,895,789	7,353	19,567,218	4,342	2,154,867	1,882	1,557,986	2,138	1,982,886
4,601 - 4,800	14,881	55,514,135	14,218	38,287,884	5,581	2,641,950	2,850	2,468,077	2,476	2,432,481
4,801 - 4,999	6,914	30,704,030	6,518	35,462,846	3,963	1,895,211	1,998	1,998,135	1,582	1,673,417
5,001 - 5,200	6,857	35,075,981	6,480	38,688,537	4,458	1,482,503	1,586	1,812,507	936	1,475,466
5,201 - 5,400	6,784	37,095,874	5,589	37,308,260	4,335	1,715,352	1,589	1,987,107	887	889,505
5,401 - 5,600	6,877	37,345,405	5,784	35,767,407	4,266	1,122,664	1,636	2,188,870	883	581,194
5,601 - 5,800	6,381	35,852,844	5,788	37,341,486	4,460	1,487,337	1,888	2,551,995	784	934,712
5,801 - 6,000	6,470	37,987,863	5,980	37,866,839	4,636	1,603,678	1,899	2,775,781	946	932,894
6,001 - 6,200	6,340	38,342,774	5,985	37,815,678	4,657	1,548,275	1,966	3,046,235	878	579,151
6,201 - 6,400	6,317	39,485,779	5,996	37,895,952	4,753	1,651,948	2,035	3,579,667	879	783,436
6,401 - 6,600	6,581	38,284,877	6,180	38,520,815	4,901	1,188,184	2,191	3,755,860	798	948,389
6,601 - 6,800	6,717	38,414,218	6,221	39,888,234	5,110	1,532,540	2,421	4,384,875	784	921,775
6,801 - 7,000	6,888	40,188,579	6,581	39,594,764	5,158	1,776,461	2,667	4,548,181	782	983,984
7,001 - 7,200	7,240	41,871,513	6,570	39,465,595	5,298	1,579,868	2,881	5,273,178	598	575,851
7,201 - 7,400	7,345	43,886,118	6,675	39,881,532	5,434	2,478,460	3,048	5,598,460	667	835,867
7,401 - 7,600	7,775	46,584,553	7,140	37,579,884	5,555	2,825,525	3,570	6,463,125	786	1,192,150
7,601 - 7,800	8,701	58,942,854	8,002	35,136,685	5,898	2,125,189	3,554	7,889,817	1,580	1,864,977
7,801 - 8,000	9,888	67,195,878	8,581	35,272,195	5,851	2,198,761	3,903	7,271,855	1,986	1,982,798
8,001 - 8,200	7,130	53,455,519	6,980	32,176,971	5,575	2,587,617	3,346	7,238,780	980	1,815,165
8,201 - 8,400	7,861	51,153,073	6,678	31,767,088	5,487	2,525,535	3,180	7,936,754	980	984,847
8,401 - 8,600	6,789	50,334,553	6,190	30,022,762	5,281	2,751,147	3,280	7,878,635	934	864,134
8,601 - 8,800	6,547	50,428,981	5,981	29,587,740	5,282	2,165,890	3,394	7,999,807	887	605,353
8,801 - 9,000	6,351	49,278,165	5,894	28,755,845	5,156	2,118,671	3,345	8,168,561	815	452,855
9,001 - 9,200	6,879	49,241,188	5,535	28,178,659	5,045	2,263,987	3,215	8,677,727	746	295,202
9,201 - 9,400	6,019	49,963,879	5,515	28,286,171	5,057	2,435,216	3,268	8,678,555	550	268,295
9,401 - 9,600	5,757	48,868,553	5,279	27,512,759	4,834	2,575,151	3,111	8,731,599	512	195,554
9,601 - 9,800	5,568	48,451,022	5,047	27,015,568	4,751	2,705,645	3,047	8,866,547	451	157,658
9,801 - 9,999	5,427	48,301,554	4,870	26,595,512	4,711	2,555,555	3,087	9,210,780	431	157,721
10,001 - 10,200	4,989	45,485,157	4,481	25,285,575	4,358	2,251,488	2,727	8,691,667	371	116,861
10,201 - 10,400	5,465	47,077,187	4,564	25,415,787	4,481	2,585,345	2,915	9,251,995	462	124,127
10,401 - 10,600	4,894	46,471,684	4,353	24,995,128	4,294	2,668,185	2,881	9,225,665	440	92,167
10,601 - 10,800	4,535	45,984,895	4,050	23,895,187	4,017	2,898,945	2,648	8,562,736	455	128,215
10,801 - 11,000	4,407	46,527,748	4,048	23,827,645	4,018	2,745,512	2,656	9,115,201	511	88,161
11,001 - 11,200	3,991	43,746,467	3,517	21,986,515	3,535	2,402,841	2,389	8,401,662	361	69,777
11,201 - 11,400	3,971	44,891,488	3,560	22,255,955	3,584	2,941,165	2,517	7,985,519	381	77,218
11,401 - 11,600	3,621	41,829,345	3,215	20,834,270	3,257	2,865,151	2,224	8,218,681	324	82,719
11,601 - 11,800	3,570	41,347,457	3,180	20,192,681	3,097	2,881,196	1,987	7,524,826	267	100,892
11,801 - 12,000	3,346	39,471,581	2,967	20,205,552	3,004	2,719,140	1,994	7,616,084	345	83,257
12,001 - 12,200	2,751	33,131,611	2,413	8,432,946	2,481	2,867,811	1,634	6,244,857	218	62,287
12,201 - 12,400	2,857	35,702,951	2,504	7,884,757	2,585	2,652,578	1,587	6,255,764	211	55,715
12,401 - 12,600	2,536	31,950,119	2,240	7,048,588	2,250	2,911,852	1,424	5,745,655	178	58,240
12,601 - 12,800	2,011	25,574,510	1,757	6,085,770	1,895	2,110,050	1,202	4,680,250	275	55,210
12,801 - 13,000	1,717	22,367,777	1,517	5,232,170	1,550	1,618,834	1,052	4,295,121	168	38,106
TOTALS	375,187	$1,825,166,885	355,835	$286,572,741	301,545	$114,621,670	111,384	$283,517,485	37,635	$42,191,458

DATA IN THIS TABLE ARE BASED ON A SAMPLE OF CLAIMS PAID. AS SUCH, THEY CANNOT BE DIRECTLY COMPARED TO STATISTICS APPEARING IN TABLES 2 THROUGH 6 AND 8 THROUGH 11, WHICH WERE DERIVED FROM ALL RECORDS OF VALID CLAIMS.

Table 7 (continued)

Senior Citizens Property Tax Assistance Statistics

MAJOR SOURCES OF HOUSEHOLD INCOME

1978 Calendar Year

HOUSEHOLD INCOME CLASS	NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME*		INCOME OF SPOUSE		HEAD OF HOUSEHOLD MEMBER'S INCOME	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NET INCOME THAN $1,000.....	355	$ -$39,010	185	$-2,847,699	715	$ -10,960	118	$ 287,731	34	$ 86,347
$1,001 - 1,500.....	58	-27,527	21	-57,234	26	24,605	9	10,098	1	439
1,501 - 2,000.....	73	-30,522	41	-72,185	34	21,258	10	29,279	4	2,430
2,001 - 2,500.....	134	-71,117	46	-79,284	54	46,734	24	46,423	4	1,927
2,501 - 3,000.....	132	-58,234	42	-68,593	52	44,062	27	36,963	3	7,871
3,001 - 3,500.....	109	11,377	39	-91,867	118	82,055	30	47,786	7	13,987
3,501 - 3,700.....	138	12,897	44	-41,048	142	88,536	33	81,102	8	7,998
3,701 - 3,900.....	167	34,044	37	-48,588	163	84,837	23	58,632	9	10,695
3,901 - 4,100.....	156	81,021	44	-28,763	178	148,485	44	102,511	13	15,134
4,101 - 4,300.....	145	118,173	116	-80,611	198	196,875	168	166,248	18	11,375
4,301 - 4,500.....	159	158,178	113	-16,586	219	207,579	162	184,755	23	24,234
4,501 - 4,700.....	122	153,581	147	-12,888	181	247,180	206	246,143	25	23,957
4,701 - 4,900.....	101	196,480	144	-23,178	146	165,287	163	433,538	31	38,192
4,901 - 5,100.....	101	177,871	193	-8,278	205	189,915	142	429,287	37	42,102
5,101 - 5,350.....	126	234,744	185	11,582	1,000	812,134	168	487,461	21	47,813
5,351 - 6,000.....	1,017	667,933	196	81,196	127	218,935	143	1,085,618	28	48,958
6,001 - 6,250.....	1,189	837,078	218	11,598	184	281,218	182	1,057,832	43	113,588
6,251 - 6,500.....	1,073	798,782	228	51,178	211	289,121	221	1,121,853	115	182,382
6,501 - 6,750.....	167	778,098	235	86,889	242	384,629	225	1,243,787	182	183,878
6,751 - 7,000.....	198	736,881	237	146,638	182	198,537	1,122	2,248,581	122	194,158
7,001 - 7,500.....	1,094	888,238	288	127,452	1,118	1,184,813	1,468	2,841,173	148	238,835
7,501 - 8,000.....	185	751,781	288	147,141	1,121	1,241,838	1,178	3,278,415	141	187,487
8,001 - 8,500.....	132	771,888	283	178,386	1,138	1,248,711	1,247	3,732,178	178	138,856
8,501 - 9,000.....	161	838,861	295	173,778	1,198	1,248,778	1,181	4,189,851	191	115,778
9,001 - 9,500.....	1,015	881,788	288	187,882	1,271	1,687,468	1,174	4,837,867	188	142,619
9,501 - 10,000.....	177	870,748	287	171,782	1,186	1,778,884	1,178	5,112,748	183	137,888
10,001 - 10,500.....	184	838,851	288	231,882	1,178	2,847,888	2,811	8,888,887	231	188,811
10,501 - 11,000.....	188	867,187	288	178,888	1,488	1,888,418	2,885	7,232,151	258	141,821
11,001 - 11,500.....	198	887,888	288	141,187	1,418	2,178,884	3,888	8,388,248	278	184,788
11,501 - 12,000.....	151	888,188	221	118,148	1,174	2,188,881	4,448	18,851,848	181	111,881
12,001 - 12,500.....	187	881,778	218	181,781	1,138	2,184,771	4,887	12,878,882	211	188,723
12,501 - 13,000.....	158	884,483	218	171,278	1,188	2,181,917	5,883	8,887,434	211	187,471
13,001 - 13,500.....	181	788,883	217	187,777	1,885	2,778,588	5,885	8,278,118	188	1,211,727
13,501 - 14,000.....	181	884,411	227	138,112	1,123	2,187,188	5,888	8,881,181	248	1,881,888
14,001 - 14,500.....	211	811,122	218	181,758	1,181	2,832,884	5,114	8,171,812	178	188,181
14,501 - 15,000.....	187	748,831	188	138,848	1,148	2,887,481	3,888	7,858,188	187	184,118
15,001 - 15,500.....	174	845,887	241	188,248	1,485	2,753,247	2,815	7,188,788	218	181,141
15,501 - 16,000.....	141	712,878	211	188,181	1,147	2,817,858	2,888	8,148,485	174	188,878
16,001 - 16,500.....	128	782,112	181	188,182	1,185	2,815,118	2,885	8,841,248	212	134,218
16,501 - 17,000.....	138	781,688	187	117,774	1,115	2,881,837	2,773	7,282,274	171	148,181
17,001 - 17,500.....	181	781,127	151	138,118	1,142	2,171,881	2,888	8,878,187	144	181,485
17,501 - 18,000.....	181	181,148	147	188,148	1,185	2,148,838	2,488	7,227,834	114	112,411
18,001 - 18,500.....	141	838,488	111	147,188	1,141	2,748,182	2,848	7,852,837	111	111,188
18,501 - 19,000.....	171	871,778	181	181,137	1,171	2,188,884	2,188	7,147,838	128	118,137
19,001 - 19,500.....	111	887,881	171	171,818	1,123	2,121,882	2,471	7,411,881	182	118,271
19,501 - 20,000.....	111	121,211	188	188,811	1,138	2,111,818	2,482	7,481,188	184	188,778
20,001 - 20,500.....	184	112,811	114	127,184	1,111	2,188,118	2,178	8,784,824	172	121,811
20,501 - 21,000.....	117	181,817	141	181,181	1,178	2,188,818	2,188	8,118,841	181	121,778
21,001 - 21,500.....	111	121,181	118	188,224	1,187	2,818,178	2,841	8,188,228	113	128,187
21,501 - 22,000.....	118	112,858	188	111,827	1,178	2,778,882	1,881	8,842,188	118	172,182
22,001 - 22,500.....	188	148,118	171	181,788	1,188	2,881,188	1,878	8,848,188	187	148,448
22,501 - 23,000.....	181	187,818	171	188,148	187	2,118,181	1,148	8,182,182	132	132,848
23,001 - 23,500.....	188	187,888	188	181,181	188	2,777,838	1,181	8,188,118	128	121,811
23,501 - 24,000.....	177	118,717	144	218,218	188	2,188,218	1,141	8,111,128	114	187,288
24,001 - 24,500.....	178	218,718	121	281,818	187	2,144,818	1,288	8,238,818	88	181,218
24,501 - 25,000.....	181	218,488	188	288,888	818	1,848,788	1,888	8,818,278	88	187,187
TOTALS.....	18,888	$28,881,884	12,884	$ 8,848,188	16,878	$87,888,278	88,888	$218,888,488	8,188	$28,881,288

* OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES (SUPPORT), AND GIFTS OVER $500.

Table 8

Senior Citizen Renters' Assistance Statistics

COMPARISON BY COUNTY

1978 Calendar Year

COUNTY	POPULATION# 62 AND OVER	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID[x]	AMOUNT OF ASSISTANCE
ALAMEDA	138,400	3,003	$ 10,886,220	$ 660,660	$ 198,983
ALPINE	100	0	0	0	0
AMADOR	3,300	52	184,851	11,440	3,587
BUTTE	23,800	490	1,807,111	107,800	30,563
CALAVERAS	3,600	39	142,200	8,580	2,612
COLUSA	2,100	28	101,609	6,160	1,839
CONTRA COSTA	66,500	1,331	4,895,142	292,820	83,626
DEL NORTE	2,400	19	72,705	4,180	1,011
EL DORADO	8,800	186	672,771	40,920	12,392
FRESNO	54,100	1,516	5,484,934	333,520	101,152
GLENN	3,300	79	291,466	17,380	5,007
HUMBOLDT	13,300	479	1,567,395	105,380	41,686
IMPERIAL	9,500	92	327,889	20,240	6,415
INYO	2,900	85	315,177	18,700	5,053
KERN	45,300	1,035	3,791,052	227,700	64,677
KINGS	7,100	169	614,441	37,180	10,630
LAKE	8,500	165	612,099	36,300	10,092
LASSEN	2,400	35	128,519	7,700	2,176
LOS ANGELES	868,000	32,221	115,918,149	7,088,620	2,192,964
MADERA	7,200	101	371,280	22,220	6,325
MARIN	25,100	264	903,309	58,080	21,100
MARIPOSA	1,800	21	77,177	4,620	1,291
MENDOCINO	8,700	198	730,820	43,560	12,450
MERCED	12,600	325	1,171,570	71,500	21,405
MODOC	1,400	20	74,051	4,400	1,205
MONO	700	3	9,079	660	251
MONTEREY	29,900	608	2,200,436	133,760	39,368
NAPA	14,800	298	1,097,723	65,560	18,846
NEVADA	8,900	162	590,514	35,640	10,318
ORANGE	177,200	3,585	12,993,952	788,700	238,320
PLACER	13,700	411	1,506,763	90,420	26,031
PLUMAS	2,000	45	172,210	9,900	2,528
RIVERSIDE	101,700	2,077	7,467,584	456,940	141,626
SACRAMENTO	81,800	2,541	9,193,522	559,020	168,947
SAN BENITO	2,800	39	136,542	8,580	2,844
SAN BERNARDINO	92,800	2,581	9,429,338	567,820	165,829
SAN DIEGO	205,700	6,461	23,435,390	1,421,420	429,421
SAN FRANCISCO	122,900	4,473	16,327,082	984,060	288,477
SAN JOAQUIN	41,900	1,463	5,334,800	321,860	94,769
SAN LUIS OBISPO	21,800	407	1,496,036	89,540	25,655
SAN MATEO	76,100	1,106	3,988,328	243,320	74,848
SANTA BARBARA	38,400	839	3,036,210	184,580	55,725
SANTA CLARA	105,100	2,554	9,303,767	561,880	166,660
SANTA CRUZ	27,900	939	3,436,621	206,580	60,968
SHASTA	14,100	456	1,707,378	100,320	26,998
SIERRA	600	3	10,929	660	191
SISKIYOU	5,700	132	488,233	29,040	8,167
SOLANO	19,100	516	1,882,393	113,520	33,425
SONOMA	41,400	1,087	3,976,998	239,140	69,559
STANISLAUS	30,700	911	3,350,205	200,420	56,727
SUTTER	5,800	165	606,246	36,300	9,817
TEHAMA	5,900	144	533,649	31,680	8,755
TRINITY	1,600	18	68,986	3,960	945
TULARE	27,800	555	2,033,976	122,100	35,209
TUOLUMNE	4,900	78	286,779	17,160	5,025
VENTURA	44,500	1,449	5,255,178	317,680	94,657
YOLO	11,500	406	1,472,397	89,320	26,443
YUBA	5,200	159	506,040	30,580	9,115
UNCLASSIFIED	-	73	258,513	16,060	5,243
TOTALS	2,705,100	78,672	$284,735,734	$17,307,840	$5,239,948

1978 POPULATION ESTIMATES BY CALIFORNIA DEPARTMENT OF FINANCE.

[x] $220 RENTER STATUTORY PROPERTY TAX EQUIVALENT.

Table 9
Senior Citizen Renters' Assistance Statistics
COMPARISON BY AMOUNT OF ASSISTANCE
1978 Calendar Year

ASSISTANCE CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID*	AMOUNT OF ASSISTANCE
$0 - $49	26,720	$110,830,741	$ 5,878,400	$ 924,667
50 - 99	42,178	150,633,809	9,279,160	2,903,050
99 - 149	5,869	16,046,950	1,291,180	719,307
150 - 199	2,903	6,017,968	538,660	484,796
200 - 249	1,002	1,206,266	220,440	208,128
250 - 299	-	-	-	-
300 AND OVER	-	-	-	-
TOTALS	78,672	$284,735,734	$17,307,840	$5,239,948

Table 10
Senior Citizen Renters' Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1978 Calendar Year

YEAR OF BIRTH†	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID*	AMOUNT OF ASSISTANCE
1915	1,849	$ 6,377,632	$ 406,780	$ 140,548
1914	3,477	11,898,632	764,940	273,385
1913	3,080	10,584,853	677,600	239,611
1912	3,300	11,665,772	726,000	235,405
1911	3,375	12,259,417	742,500	221,056
1910	3,765	13,735,049	828,300	241,690
1909	3,744	13,759,097	823,680	235,280
1908	3,829	14,113,631	842,380	239,179
1907	3,898	14,425,203	857,560	240,446
1906	3,967	14,604,286	872,740	248,841
1905	3,848	14,127,303	846,560	244,055
1904	3,801	14,027,532	836,220	236,673
1903	3,761	13,845,953	827,420	236,455
1902	3,685	13,533,857	810,700	233,339
1901	3,153	11,593,531	693,660	199,697
1900	3,679	13,466,623	809,380	236,090
1899	2,837	10,398,251	624,140	181,461
1898	2,991	10,915,254	658,020	195,111
1897	2,473	8,985,570	544,060	163,030
1896	2,441	8,914,973	537,020	158,596
1895	2,143	7,746,378	471,460	143,711
1894	1,932	6,957,710	425,040	132,191
1893	1,622	5,810,626	356,840	111,637
1892	1,400	4,985,765	308,000	98,699
1891	1,059	3,735,557	232,980	76,641
1890	927	3,251,558	203,940	68,681
1889	656	2,274,177	144,320	49,914
1888	593	2,070,845	130,460	44,258
1887	407	1,430,041	89,540	29,774
1886	307	1,041,613	67,540	24,845
1885	222	734,704	48,840	19,315
1884	145	476,464	31,900	12,708
1883	109	353,835	23,980	9,766
1882	70	230,816	15,400	6,035
PRIOR TO 1881	127	403,226	27,940	11,825
TOTALS	78,672	$284,735,734	$17,307,840	$5,239,948

† ONLY THOSE CLAIMANTS WHO WERE 62 ON OR BEFORE DECEMBER 31, 1977, WERE ELIGIBLE.

* $220 RENTER STATUTORY PROPERTY TAX EQUIVALENT.

Table 11

Senior Citizen Renters' Assistance Statistics

COMPARISON BY SIZE OF HOUSEHOLD INCOME

1978 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID⁂	AMOUNT OF ASSISTANCE
NOT MORE THAN $1,000.....	200	$ 91,505	$ 44,000	$ 39,897
$1,001 - 1,200.....	159	177,693	34,980	32,178
1,201 - 1,400.....	323	426,428	71,060	66,113
1,401 - 1,600.....	396	595,557	87,120	77,929
1,601 - 1,800.....	457	779,742	100,540	85,560
1,801 - 2,000.....	606	1,155,973	133,320	105,467
2,001 - 2,200.....	891	1,878,825	196,020	145,027
2,201 - 2,400.....	1,055	2,436,543	232,100	157,311
2,401 - 2,600.....	1,407	3,528,422	309,540	193,373
2,601 - 2,800.....	1,945	5,269,185	427,900	240,677
2,801 - 3,000.....	2,571	7,476,913	565,620	284,779
3,001 - 3,200.....	3,383	10,525,982	744,260	332,122
3,201 - 3,400.....	4,969	16,457,598	1,093,180	423,044
3,401 - 3,600.....	10,647	37,434,551	2,342,340	771,658
3,601 - 3,800.....	23,494	87,602,904	5,168,680	1,377,709
3,801 - 4,000.....	11,022	42,789,463	2,424,840	503,730
4,001 - 4,200.....	5,322	21,842,192	1,170,840	185,209
4,201 - 4,400.....	4,020	17,241,254	884,400	118,123
4,401 - 4,600.....	2,521	11,334,641	554,620	56,603
4,601 - 4,800.....	1,952	9,169,227	429,440	31,380
4,801 - 5,000.....	1,332	6,521,136	293,040	12,059
TOTALS.....	78,672	$284,735,734	$17,307,840	$5,239,948

⁂ $220 RENTER STATUTORY PROPERTY TAX EQUIVALENT.

Table 12

Senior Citizen Renters' Assistance Statistics

MAJOR SOURCES OF HOUSEHOLD INCOME

1978 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	SOCIAL SECURITY (INCOME)		INTEREST AND DIVIDENDS		PENSIONS AND ANNUITIES		PUBLIC ASSISTANCE	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000.....	201	$ 89,520	66	$ 69,982	99	$ 40,524	2	$ 887	27	$ 15,596
$1,001 - 1,200.....	148	163,909	114	130,207	54	19,420	3	1,634	14	14,100
1,201 - 1,400.....	337	442,750	294	372,011	98	28,929	14	9,619	23	23,625
1,401 - 1,600.....	392	588,557	338	481,063	144	42,033	22	22,680	39	30,423
1,601 - 1,800.....	455	774,302	407	618,242	154	59,922	19	19,812	51	39,935
1,801 - 2,000.....	607	1,155,054	558	930,205	235	105,725	42	39,892	51	41,239
2,001 - 2,200.....	889	1,871,271	831	1,520,379	370	155,716	59	50,993	108	94,799
2,201 - 2,400.....	1,032	2,377,602	967	1,946,926	442	178,241	74	65,151	117	116,116
2,401 - 2,600.....	1,496	3,594,792	1,339	2,861,222	613	267,292	146	135,935	205	229,441
2,601 - 2,800.....	1,940	5,251,235	1,847	4,209,312	833	345,748	252	233,047	295	313,366
2,801 - 3,000.....	2,507	7,278,664	2,361	5,716,327	1,044	471,781	389	346,078	425	507,274
3,001 - 3,200.....	3,438	10,682,827	3,279	8,489,767	1,403	633,670	674	552,293	594	679,191
3,201 - 3,400.....	4,928	16,308,444	4,490	12,206,915	1,908	892,477	1,216	949,173	1,156	1,846,014
3,401 - 3,600.....	10,403	36,536,014	7,812	21,948,240	2,641	1,100,501	1,858	1,608,437	5,200	11,298,484
3,601 - 3,800.....	23,740	88,461,354	23,098	61,655,075	3,795	1,799,275	3,594	3,237,175	16,083	21,187,489
3,801 - 4,000.....	11,089	43,020,644	10,447	28,545,227	3,313	1,323,880	2,006	2,034,969	6,698	10,347,472
4,001 - 4,200.....	5,314	21,792,230	5,082	14,398,274	1,967	1,268,743	1,280	1,495,234	2,144	3,892,194
4,201 - 4,400.....	4,096	17,556,654	3,945	11,644,032	1,734	1,282,254	1,078	1,266,246	1,360	2,495,836
4,401 - 4,600.....	2,528	11,361,760	2,446	7,469,728	1,367	1,293,251	861	1,114,242	484	681,309
4,601 - 4,800.....	1,936	9,088,542	1,863	5,795,585	1,117	1,121,329	733	1,053,491	242	398,953
4,801 - 5,000.....	1,370	6,705,440	1,319	4,143,041	744	799,827	520	791,312	162	293,915
TOTALS.....	78,786	$285,108,765	72,823	$195,171,760	24,075	$12,728,538	14,842	$15,028,220	35,407	$54,480,691

HOUSEHOLD INCOME CLASS	NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME*		INCOME OF SPOUSE		HEAD OF HOUSEHOLD MEMBER'S INCOME	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN $1,000.....	3	$ -4,690	22	$-44,092	31	$ 8,583	2	$ 2,810	0	$ 0
$1,001 - 1,200.....	2	1,212	4	616	14	-3,280	0	0	0	0
1,201 - 1,400.....	3	-3,392	5	-1,431	24	11,316	2	2,073	0	0
1,401 - 1,600.....	1	455	5	3,417	41	1,671	3	2,592	3	4,223
1,601 - 1,800.....	1	478	6	-1,870	50	31,150	6	6,233	1	400
1,801 - 2,000.....	5	-4,018	9	-6,378	61	22,573	4	5,196	3	2,620
2,001 - 2,200.....	7	5,271	10	-9,161	81	36,349	14	15,959	1	966
2,201 - 2,400.....	2	436	7	3,443	114	54,151	10	11,641	2	1,497
2,401 - 2,600.....	7	3,328	9	3,339	135	84,509	8	8,766	1	960
2,601 - 2,800.....	10	5,767	17	-23	163	120,174	19	23,844	0	0
2,801 - 3,000.....	20	13,597	14	12,492	252	166,339	22	38,271	4	6,505
3,001 - 3,200.....	9	4,806	19	10,040	302	229,504	36	77,257	5	5,499
3,201 - 3,400.....	16	11,384	18	7,857	388	293,242	54	98,851	3	2,631
3,401 - 3,600.....	38	35,484	21	10,581	502	407,011	71	128,651	8	6,705
3,601 - 3,800.....	62	58,485	19	16,816	808	756,961	110	226,459	15	23,619
3,801 - 4,000.....	42	33,240	33	13,012	564	511,690	110	210,995	8	8,209
4,001 - 4,200.....	27	28,105	24	12,537	430	457,802	116	222,826	14	16,515
4,201 - 4,400.....	24	22,823	20	7,895	432	536,420	136	278,201	21	23,037
4,401 - 4,600.....	21	19,019	19	17,261	366	461,904	159	275,521	22	31,525
4,601 - 4,800.....	11	8,708	11	11,690	258	365,997	159	308,383	22	32,406
4,801 - 5,000.....	9	14,528	7	8,478	220	346,494	157	345,892	10	15,953
TOTALS.....	320	$254,926	299	$76,429	5,216	$4,900,560	1,178	$2,286,371	143	$181,270

* OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES (TAXPAYER), AND GIFTS OVER $500.

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